G. R. S. IX-5]

Previous references.

4. R. 7-16 LC 1-6
9. R. 22-51 & C 1a, 1b 1-3

File No. 7-14.

191 8

(G. S.)

Serial Nos. 165, 7 & 17 + 19 to 22.

Later references.

Reserve

P-116

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 165, 7 to 17 + 19 to 22.

Part B for January 1918

SUBJECT.

Valuation of annual out turn of work in the Government Press.

LC: 22.

To The Offg: Asstt: Govt: Press.

C/No. 9. 9121 Dt 5. 1-18.

With reference to correspondence ending with letter No: 165-7 D 20-1-17 re The assistants 5 of 2 Extra accountants, states The proposals may be made along with the suggestions for the revision of the Press Establishment

W D 68—GPB—50,000—24-7-18

M Visvanatha
9-1-18.

GENERAL AND REVENUE SECRETARIAT.

NOTES.

File No.

FILE HEADING.

Selection of ~~[illegible]~~ annual out turn [illegible] in the Coast Circs -

From

No.	Dated	Received

Name of Note.	Enclos.	Spare Copies.	Serial No.

BRIEF ABSTRACT OF LETTER.

NOTES AND ORDERS.

G. R. S. 12]

eneral and Revenue Secretariat. | GP File No. 7 of 1914-15

Serial No.

1 About March 1912 in connection with the application of the Supdt Govt Press for additional grants to the Press Budget Offr the 1st Member directed that he should have an estimate of the value of the work turned out in the Govt Press every year. The Supdt stated that a new set of keys would have to be maintained and an additional hand was necessary for that work. He was asked to maintain the accounts for 6 months and to report the result after which the question of giving an additional accountant could be considered. Though a year has elapsed since the Supdt was asked to open the accounts he has not taken his report. The Collection containing the papers on the subject is put up below (8 pages). Orders are requested as to whether a reminder may be sent to him in the matter.

28/7/15 Draft Reminder Needs Issuing Green sheet to be issued

4 Draft putup as ordered 25-7-15

Issued 5 Reminder dispatched 30/7/15

NOTE—Contn. sheet.

GPR—10,000—13-6-14.

[R. S. 12]

General and Revenue Secretariat. | GP File No. 7 of 1914-15

Serial No.

6 Copy draft reply as ordered

Dy Secy

7 Secy

8/6/14 8/6/14

1 To the Supdt Govt Press No E 1306 of 4-8-14 requests to be furnished with the report on the result of keeping accounts in the Press of the value of work done therein

2 From the Supdt Govt Press No 2223 of 13-8-14 in reply to the above states that it is found impossible, by experience, to keep the necessary accounts with the present establishment & requests sanction to the entertainment of a clerk on Rs 30/- to attend to this work

8 The Supdt states that the accounts have been posted to the close of Dec 1913 from the Ledgers and remains to be posted up to the end of 1914 June.

Submitted for orders

17/8/14

NOTE—Contn. sheet.

GPR—10,000—13-6-14

G. R. S. 121

General and Revenue Secretariat. | GP File No. 7 of 1914-15

Serial No.

9) The Supt: will be requested to conduct and submit his report by 10th inst. Call attention to the matter. Should he ask for a clerk now, look out a suitable draft.

10) Draft to the Supdt of Printing.

11) To be submitted to Asstt: Secy

12) Asstt Secy

15) I don't think that the proposed reply is suitable. Please state that the maintenance of accounts is not such that the Press is run on commercial lines is a part of the ordinary work of the Establishment and no additional establishment can be sanctioned to regulate the Supdt's arrangements to keep the accounts up to date

16. Draft put up as ordered.

15) The Supdt has stated several times that

NOTE—Contn. sheet.

GPB—10,000—13-6-14

R. S. 12]

1611

General and Revenue Secretariat.

GP File No. 7 of 1914-15

Serial No.

it is not possible to maintain such detailed accounts, with the existing Establt, as desired by the Comptroller (1) and by Government (2). However, the Govt asked him to try the experiment for some time and report the result for the information of Govt ~~and~~ for in view to consideration ~~of~~ his request for addl Establt

Sd/-
12/9/14 (16)

12/9/14

(1) Pl. send this draft in duplicate for approval and issue.

(2) Hd. A.

17) Draft may be appd

A

14/9/. 12/9/14

18) First Member

Draft appd: by 1st Member.

15.9.14. 16/9

19) Issue

16/9/14

3. In the Simla Court Cases No 3267 of 21-9-14. States that the cases of the Assts is part of the ordinary work of the Press & that be brought upto date

NOTE—Contn. sheet.

GPB—60,000—7-11-13

Serial No. 20

The PE Branch wanted information as to arrangements made to furnish details of the (Value of work done) of the Pens done for the Several depths & if approved the this file may be sent there for information & for keeping back this file linked

BR has replied

21 All right

28/9/14

In for II

Subd for information - Please see the linked file

BR 1/10/14

Seen - This may be returned to Sor I after the Draft proposed in the linked file 6 Comp^r is issued

8.10.14

Subd for orders as to whether the Subdr has to be written to to submit a report as to the value of work turned out in the Pens as required by the Comptr and as suggested by the 7th Member. (vide notes in the Collection below page 1 &c)

BR replied

25 Please put up, speaking for report

26/1/15

NOTE—Contn. sheet.

(G. R. S. 12)

General and Revenue Secretariat.

GP File No. 7 of 1914-15

Serial No.

No

Draft as directed in Minutes

28/9/15

7 Issue

28/9/15

4 To the Supt Govt Press No 9 80[illegible] dated 30th Jan 1915. Requests him to report early as to the system result of the maintenance account to show the annual valuation of the work done in the Govt Press.

5 From the same No 1145 of 17-2-15. In reply to the above forwards a statement showing the value of the annual outturn of work done in the Govt Press for the several departments & requests sanction to the entertainment of an accountant to keep the accounts as it is found impossible with the existing staff to maintain them. How far the column of figures given in the statement is helpful to form any idea as to the financial position of the Govt Press is not clear.

Though there is no question of earning profits from the working the Govt Press

NOTE—Contn. sheet.

General and Revenue Secretariat. | GP File No. 7 of 1914-15

Serial No.

it seems necessary to see that there is an adequate return for the money spent on it. The maintenance of Press accounts being similar to the accounts of any other manufacturing industry, the accounts branch of the Press needs strengthening and proper scrutiny exercised over the receipts & expenditure thro' our byeway of adjustment work. The proposal to establish the Press on quasi-commercial lines has been approved generally & a draft sanctioning it is before the Divan.

Submitted for orders

BR 19/3/15

30 I sh'd like to know how these figures are got, and what registers are maintained to show the work done for the various depts.

NR 20-3-15

To the Supdt Govt Press
G 1050 dated 31-3-15
With ref to 8-5 ante would
you kindly let us know how the figures in the statement
are arrived at and what
registers are maintained
in the Press to show
the work done for the
various departments.

Submitted draft as per orders

BR 22/3/15

NR 26-3-15

NOTE—Contn. sheet.

GPB—25,000—2-11-14

27/3/15 NR 27-3-15

G. R. S. 12]

General and Revenue Secretariat.

GP File No. 7 of 1914-15

Serial No.

7

From the Supdt Govt Press No 1472 dated 14th April 1915. States how the accounts are maintained & the figures are arrived at.

32 Subo with reference to Asst Secy's enquiry in para 30 above.

34 The Report on the working of the Press, for 1913-14 is put up for reference. By a reference to para 6 thereof it will be seen that the total expenditure on the Press exclusive of the value of additions to machinery and plant, comes to Rs 1,19,542-4-4 whereas the value of work turned out in the Press during the same period is as stated now Rs 81,357½ inclusive of all charges. This means if anything at all that Govt is a loser by Rs 38185. 4-4 & the difference between the two figures given above. How the Supdt is going to balance both sides of the accounts is not clear.

Subo for orders

RR 1/5/15 US 3/5 Even omitting to ~~note~~ comment Rs 2815-1-4 being the sum spent on the purchase of Photo-lithographic & Type casters, there is still a large deficit to be explained

Flag W

NOTE—Contn. sheet.

GPB—25,000—22-3-15

G. R. S. 12]

General and Revenue Secretariat.

GP File No. 1 of 1914-15

Serial No.

36 The deficit wd be ~~[illegible]~~ greater if the rent of the building, & the interest on capital are also taken into consideration as they shd be in a quasi commercial concern.

37 We may perhaps ask the Superintendent to explain the deficit. If we are convinced that the Govt Press cannot be run except at a loss, it wd perhaps be best to disestablish it, except for retaining just enough for confidential & secret work, and to extend patronage to private presses. It is more than probable that private presses wd rise to the occasion; & it wd be an ~~[illegible]~~ unqualified gain if we at once got rid of a wasteful govt concern, and encouraged private enterprise

(Sd) [illegible]
5 5 15

38 My own impression is that the figures given & the report regarding outturn of work are not correct. At any rate the cost of establishment shd not exceed the cost of work

NOTE--Contin. sheet.

GPB—25,000—22-3-15

G. R. S. 12]

9011

General and Revenue Secretariat.

GP File No. 7 of 1914.-15

Serial No.

One - the attention of the Superintendent may be drawn to the clause in regard to which he may be asked to explain the reasons. It would be worth while to attach a trained accountant to the Press so that exact commercial accounts may be kept.

1st Number

7/4/15
5

11575

"Cost" system

39 If the whole expenditure incurred is not allotted to each department in proportion to the quantity of ~~which~~ work executed, how is the account now given arrived at? Is it by valuing the work according to market rates?

It is not done that way. Wages + Workshop charges = 20% per hour's work + 100% for materials etc

Plant not treated as capital, but added to expenditure

Costs of running the Government Press

40 The Asstt Secy may kindly personally ascertain this matter by discussion with the Press Supdt re the matter of an additional accountant.

NOTE.—Contn. sheet.

GPB—25,000—23-1-15

Serial No.

will be decided afterwards.

1/8/15

Dear Sir

41 I have had a talk with Mr Yates on the subject, and his answer, reduced to writing is put up for perusal

I think it absolutely necessary to give him an account

N Ranna Rao
2/7/15

First Member)

43 The work done & supply given are not satisfactory.. The Supdt may be asked to send up a regular proposal, showing in what way the Valuation work will have to be done & asking for the addl clerk.

6/7/15

Dear Sir

44 Please put up with the Yates communication of this date en-

43(a) (I shd like to see forms of accts)

NOTE—Contn. sheet.

GPS—25,000—29-3-15

(. R. S. 12]

General and Revenue Secretariat.	GP File No. 7 of 1914-15
Serial No.	closing a book, (and sample statements) on the cost system of valuation.

7/7/15

NOTE—Contn. sheet.

GPB—25,000—22-3-15

G.R.S. 13]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

The total cost is not at present being apportioned or rebated among the depts for whom work is done; but each "job" is charged for at proper trade rates which include cost of labour + material plus a proper percentage for profits, etc

The statement of valuation of work now submitted is a first attempt in the direction of arriving at an estimate of the services rendered to each department, and is necessarily very imperfect.

Fresh plant ordered during the year

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

GPB—50,000—29-6-14

for instance, is not added
to the capital as it should
be, but is shown as
current expenditure.
A good many items of
work, which cannot
be specified offhand,
have to be capped apprais-
ment with a reasonable
inclusive sum all if an
intelligent accountant
is provided. The preparation
of a "Press" balance sheet is
a matter requiring special
care and training; & though
all necessary data are
available in the Govt Press,
we have not got an
accountant. If one is
sanctioned, the Supdt.
with the assistance of one
of the Probationers who have

G.R.S. 13]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

returned fully trained from England, give him the necessary training, & see to the preparation of accurate balance sheets.

W.H. 2.7.15.

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

GPB—50,000—29-6-14

General and Revenue Secretariat.

P File No. 7 of 1914-15

Serial No.

8 Do letter dated 5th January forwarding a book on Printing accountancy for perusal in connection with the question of Value or of the Annual outturn of work in the Presses.

W.S. The previous papers are before the First Member. Subd in Continuation Reference is invited to the Statt showing the receipts and Charges of the Govt Press furnished by the Supdt every year with the Annual report on the working of the Press till 1902-03. If it was possible then to give an approximate Estimate of the value of the work turned out by the Press together with the expenditure thereon, why the same has become impossible now, as the Supdt States in the present Do is not clear. It is likely that the figures then furnished were approximate and not accurate. But still it cannot be denied that those Statts afforded a fair idea of the value of work done

NOTE—Contn. sheet.

GPB—25,000—30-4-15.

Serial No.

in the Government Press. Other and more elaborate systems may afford no accurate data for estimating the financial position of the Press. Since 1906-07 the year for Yates took charge of the Press, no such state has been sent to Govt with the annual Report of the Press

(b) With reference to the Govt's remarks about the effect on the profits of including in the year's expenditure, the outlay on new machinery purchased, what depreciation charges deducted from gross earnings there for may be ascertained. It seems these charges are intended to provide the funds from which to replace worn-out machinery & materials, otherwise they have no place in the calculation of cost or working in themselves.

(c) It is very necessary that arrangements should be made to show the in comings & outgoings as accurately as possible.

(d) Noted as directed in para (a) above.

BBR 8/7/15

NOTE—Contn. sheet.

GPB—25,000—30-4-15.

WWB

G. R. S. 12]

General and Revenue Secretariat. | GP File No. 7 of 1912-14

Serial No.

9 To the Supdt Govt Press No 6325 & 6 Jul 1915 Regrets with reference to & - to forward samples of the forms & registers maintained for ascertaining the value of work done in the Press

From the Supdt Govt Press No 1214 of 13th Jul 1915 - forwards copies of the registers maintained in the Press as called for & returns the Enclosures

Sd
13-7-15

Forms of registers maintained in the Press are ordd. They do not seem to be of much value by themselves, and the accuracy of the figures entered would depend on whether the

50 Please enquire whether subsidiary registers of work done are maintained in the "Composing" "Machine" "Binding" & other branches of the Press; how the supervision & depreciation charges are actually ascertained & worked out, and on what basis the various rates

NOTE—Contn. sheet.

GPB—25,000—30-4-15

G. R. S. 12]

General and Revenue Secretariat. | G/S File No. 7 of 1914-15

Serial No.

in the Valuation Regr are entered. The Supt shd also be requested to send the copy of the entries relating to the printing of — say the Village Improvement Manual.

15/7/15

Draft is put up as directed

16-7-15

16/7/15

11 To the Supdt Govt Press No 9752 dy 14-7-15 Enquiries if any subsidiary registers are maintained in the Office branches of the Press show the supervision & depreciation charges are ascertained & also to forward a copy of the entries in the valuation Register relating to the village improvement Manual-

12 From the Supdt Govt Press No 2105 dy 21-7-1915. Re sample forms of subsidiary valuation registers to be maintained for the village improvement Manual.

5½ A copy of the Mysore Village Improvement

NOTE—Contn. sheet.

GPB—25,000—30-4-15

G. R. S. 12]

General and Revenue Secretariat.

GP File No. 7 of 1914.-15

Serial No.

Manual for which Valuation entries are furnished by the Supdt is sent up for reference.

54 The book on cost finding accounts any system which the Supdt wished to consult has not been returned.

55 The First Member may desire to see the system advocated in the books along with the forms maintained in the Post Offices

DR Mrs 26/7/15 56 It is not understood for what purpose the Home Systems were called for. — The 4 First Members orders in para 43 of the note (page 12) have not been acted upon yet. May the proposals be now called for?

57 Draft sent for appl. — When the Supdt's proposals are received, the question of powers can then be considered

Secretary) — 58 Approved 27/7-15

29/7

59 Issue dept 29/7-15

NOTE—Contn. sheet.

GPB—25,000—30-4-15

CONFIDENTIAL.

REPLY.

(*To be written on this margin.*)

Office of the Dewan of Mysore.

NOTE.

Dated.....14th....August...1915 .

Mis no 181/8-A.
28.8.15

Anonymous representation dated 10th August 1915 bringing to notice that higher rates are charged for work done at the Government Press and that forms are printed without Government sanction.

---ooOoo---

2 Forwarded to the Secretary, General Department.

3 I shall be glad if the matter is roughly examined and a note put up.

4 I hope the matter will not be treated as of a routine character.

14.8.15 dlb

The Secretary,

General Department.

5 Myt Sg VIII wi Kmtf Sheath in re about this

Draw
14/8

General and Revenue Secretariat. | File No. | of 191

Serial No.

6 There are three points dealt with in this anonymous representation

1) that the Press Probrs urges the local printers to raise their rates

2) that the Press is working on a loss.

3) that forms etc are printed without authority

Point 1)

7 A report of the proceedings of the Bangalore Printers' Association is put up. The writer of the petition evidently alludes to the passages in Mr Yates' speech marked with red pencil. Mr yates here points out that local printers are imprudent, a unbusinesslike in their estimating, and that there is a tendency amongst them to ruin themselves by trying to undersell one another. This appears to be the opinion of others besides Mr Yates (conversant who are with the conditions of the business Mr Fisher of the Madras Press for instance writes As follows in his book on letter press Printing " Estimating the cost of work is one of the most important points connected with the management of a

NOTE—Contn. sheet.

GPB—20,000—30-6-15.

Serial No.

printing office, for incorrect method more than undercutting contribute to the low prices now obtained for work. The sentiments expressed by Mr Yates seem to be quite legitimate. The fact that he does not pass high rates for Govt work entrusted to private presses is not much to the point and is explicable on other grounds.

Point 2)

That the Press has been working at a loss is generally conceded to be true, but in the absence of a regular system of accounts devised for the purpose, the extent of the loss cannot be made out. According to a rough valuation furnished by the Supdt, the value of work turned out in the Press in 1913-14 came to Rs 87,354, while the total expenditure on account of the Press during the period, excluding the cost of additions to machinery and plant, was Rs 1,19,542. This means a loss of nearly Rs 20000 on one year's working. The question of instituting a system of accounts which will accurately show

C.P. File 7-14 Pkg P

X. It is not clear if in this calculation, the value of materials obtained by the Press from the Stationery depot, worth more than Rs 60000, has been included.

NOTE—Contn. sheet.

GPB—20,000—30-6-15.

Serial No.

the cost of each item of work done at the Govt Press is engaging attention

4 A good system of accounts is of course indispensable but whether it will by itself offer a complete solution of the question may be doubted In order to locate defects and check possible extravagance, whether due to the work methods of the Press or of the Depts which send [illegible] matter for printing, an exhaustive enquiry by a committee composed of competent persons seems to be desirable

Point 3)

The forms sent by the Anonymous correspondent as having been printed without authority are mostly those required by the Govt Press itself and cannot perhaps be termed unauthorised. The only work which might at all come under description is the notice of Mr Puttaya's lecture on behalf of the Educational Association But this notice bears no evidence of

I-secretary, Mr Yakis maybe asked confidentially whether this was printed in the year

NOTE—Continued on page

General and Revenue Secretariat. | File No. | of 191

Serial No.

the having been printed at the Govt Press

NLL
29/8/15

Lee
N

I agree with Mr Madhava Rao, the question of placing the Govt Press on a commercial basis, as far as possible, deserves investigation. In the linked file the First member has raised the question. No such investigation seems feasible from the office table: because it presupposes, if the work is to be done well, a close examination of the present methods of work in the Press as compared with a Press run on commercial lines.

First member & Dewan

Ref - Para 3 - Dewan's Note Dtd 29/8

12 There is nothing worth investigating in the anonymous representation to the Dewan.

The idea that the private presses are understanding their work may have some bearing on the demand we are making that the work of the Govt should be valued at market rates. I can understand that there will be difficulties in estimating the value of work

NOTE—Contn. sheet.

GPB—20,000—30-6-15

Serial No.

in a Concern which has so many varieties and such large quantity of work - But it should be done if we are to guard against extravagance
14 I can conceive of only two methods. (1) The different kinds of work should be classified and the prevailing rates of Private presses ascertained and the valuation of work turned out in the Press at these rates will show whether Govt is paying more than what it would have to pay, if it got its work done without maintaining a large Press
15. (2) Or we must by actual tests find out the full quantity of work that men paid the usual wages can turn out, add a fair margin of profit and thence deduce the value of the work. It will not do to merely add all our ex-

NOTE—Contn. sheet.

GPB—25,000—30-4-15

Serial No.

penses and some profit over them, as has apparently been done by the Supdt.

16 After this is disposed of, please expedite the other file about valuation —

6/9/16 Hrm 7/9

17 Seen.

18 I shall be glad if the First Member will kindly take all necessary action about valuation of the work turned out.

19 The regular work of the Government must be separated,

(1) from the fluctuating work; and

(2) work done for officers or the public, by receiving payment.

20. It would be well if separate accounts are kept for each of these three classes.

1.2.16. AG

(First Member) Hrm 9/Mar 3/2

1287 8-9-15

21 The Superintendent may be asked to explain how far these details are separate

3/2-16

NOTE—Contn. sheet.

GPB—25,000—30-1-15

Serial No.

in the present accounts. The views of the Financial Secretary should also be obtained.

4/2/16

Sd/- S/2

4/2-16

22 With reference to previous paragraph

K. W. O. 1420/15 Por II

Sd/- [illegible]

7/2/16

23.

Subd

8/2/16

Sd/-

9/2

24. I think that the method (1) in the 1st Councillor's minute is quite practicable from an accounts point of view & should be adopted -

25. All work should be reduced to a few definite standards of measurement & the cost of each unit of standard in the first press & private presses compared -

Por V)

14/2

26. As this is substantially a

NOTE---Contn. sheet.

GPB—25,000—30-4-15

G. R. S. 12]

General and Revenue Secretariat. | File No. | of 191

Serial No.

continuation of G.P file No 7 of 1914
The papes are transferred to Part V
along with a draft letter to the Supt
on the lines of the first Member's minute
& Fin Secy's remarks (paras 16 & 24) Mem
14/2/16
Submitted
19.2.16 First Member — 4/3-16

NOTE—Contn. sheet.

Serial No.	
13	No The Supdt: Govt. Press No. G. 1600, dated 5-8-15 with refce to Sl. 12, requests that he will be good enough to submit a regular proposal shewing in what way the work of Valuation of the work done at the Press will have to be done so as to clearly indicate the net annual financial results of the concern 60 This might have been done without loss of a month in ad interim inquiries. Please send a reminder. 6/9/15
14	From the Supdt, Govt Press. No. 509 & 16.8.15: Recommends that the system now introduced on the lines of the Cost-finding System of England, but adapted to the Conditions of the Press as detailed in his letter may be tried and that

NOTE—Contn. sheet.

GPB—25,000—30-4-15

Serial No.

The entertainment of two accountants may be sanctioned for the efficient working of the System.

15 From the Supdt. Govt. Press, Bangalore.

No: 2401 dy 22.4.16

Points out the urgent need for two accountants one on Rs 30/- and another on Rs 20/- pm in order to cope with the Valuation work which is being pursued in the Press and requests for very early orders in the matter.

61 In his letter No: 1274, the Supdt. asked for an establishment of three accountants for pursuing the valuation work, and this matter was ordered to be dealt with separately. (Vide Parag. 20 in G. P file 35-15, Sls. 1-4).

62 For financial opinion on this proposal, please see parag. 17 in the same file.

63 In his present letter, the Supdt has asked for an Establishment of 2 accountants but has not furnished the necessary proposition statements as required by the rules.

64 In his letter dy 16th August 1915, the Supdt. attempts to give an idea of how the valuation System is being worked. He says that the 'cost finding System is being adopted. It effects, in fact, a distribution of the total cost over the jobs executed. It proposes how and 'unit' values are worked out, the result being

NOTE—Contn. sheet.

Serial No.

be an accurate apportionment of the expenditure among the Departments for whom work is being done.

15 The "Cost finding System" has been adopted, as the Supdt. says, in up-to-date Commercial institutions as it leads to an accurate method of gauging the financial condition of any Concern. The rates at present adopted have not been brought up-to-date with reference to the dearness of materials now-a-days and it is said that several items of work escape altogether appraisement altogether.

In order to do away with the defective System of accumulating arrs in vogue in the Press, this new 'Cost finding System' has been tackled as an improvement over the former.

Subd. for orders.

2nd 12/5. 5/11 Refd. to Second Members' rule para 20 — Office note — File 35 of 19

The Comptroller

16 The Financial Secretary has submitted the necessity for 2 Audit clerks for the Press Estt in connection with Valuation work. The Supdt will if appd be asked to submit to the normal Propl Stch thro' Comptroller. —

69 In the letter now under (4416-8-18) Disposal, the Supdt has given the technical details of the method

NOTE—Contn. sheet.

G P B—60,000—7-11-13

Serial No.

of pursuing out the best system - the object being to find out whether the Press is being worked on commercial lines it seems necessary to determine ~~the system beforehand~~ beforehand what is actually required as there seems to be several systems of valuation.

580. 15.5.16

(70) Several Members — 13/5/16

(71) The above note by the Addl Secy is not very helpful to the disposal of the case.

(72) There is a draft by Addl Secy Mr. N. Madhava Rao in the file below, to which I have added a para regarding the addl. R asked for. Let it be issued at once.

(73) The two files may, if practicable, be made into one. The linking of files should as far as possible be avoided.

14/5/16 15.5.16

NOTE—Contn. sheet.

GPB—75,000—17-12-15

1411/7308 1:70C

~~9011~~ 9296

G. R. S. 12]

General and Revenue Secretariat.

GP File No. 7 — of 1914

Serial No.	
16.	To. The Supdt. Govt Press. No G: 15677 of 19.5.16. Suggests a method of Valuation of work in the Govt Press in preference to Cost finding System & invites his obs opinion.
X	17. From the Supdt- Govt. Press. ~~[illegible]~~ Furnishes his opinion on the alternative method suggested above -
X not forwarded 9-1-18.	
74	The Supdt. again urges the employment of the 'Cost-Finding' System for valuing the work done at the Govt. Press. In support of this view, he has forwarded a Sample Job Cost Sheet which, at a glance, fairly represents the expenditure incurred on a certain work. A short account of the 'cost finding' System is to be found in paras 64 to 66 above. Cost is the sum of charges incurred on the production of an article and constitutes the exact point between profit & loss. This System possesses the merit of calling attention to waste & loss resulting from other instances. It may, perhaps, be not possible to gauge the standard of efficiency attained in the Govt. Press without calculating correctly the values of hours & units in our Press and comparing them with those of other presses. But, the rates that are charged on a piece of work in a private press are entirely different from those charged in our

NOTE—Contn. sheet.

G. R. S. 12]

General and Revenue Secretariat.

G. P. File No. 7 of 1914-15

Serial No.

Press, the object of the latter being always to earn profits. on this score, the subdt. case that a comparison cannot be drawn.

Subd. for adm.
[illegible]
16/6.

75 The question of a good system of valuation of work turned out at the Govt. Press has been raised with two objects viz., The apportionment of the total printing charges amongst the various departments and secondly to see whether the press is run as economically as possible or whether at least the work is turned out as cheaply as in the various private presses in the state.

76 Mr. Yates has suggested that the 'cost finding' system which is employed by the most advanced printing concerns should be simplified, adapted to the local conditions and employed here. The important feature of this scheme is that the work done on each job is valued at every stage and the figures added

Flag A

NOTE—Contn. sheet.

GPB—70,000—17-12-15

Serial No.

up finally. To this is added the supervision, depreciation and other charges and the actual cost of each job is thus arrived at.

77 This will show the real cost of each job and will thus facilitate the work of apportioning the total charges of printing among the various departments of the State.

78 But these figures are not at all helpful in arriving at the real result of the working of the press as it does not at all give the real value of the work. To illustrate this. The Supt. has sent a sample job cost sheet which gives the cost of each item of work involved in printing the programme of the District committees. We have absolutely no means of knowing whether the real value of the work turned out is proportionate to the total cost as shown here. Another quite but naturally logical result of this system will be that the total cost of all the jobs undertaken

Serial No.

in any year will equal the total annual charges of the Press. Thus it is clear that this 'certificate system' though very great use to private concerns is of very little use for our purpose as it gives only the cost of each job & not the Value of the work done.

79 The late First member has suggested two methods. They are:—

1.80 The different kinds of work should be classified and the prevailing rates of private presses ascertained & the work of the press valued at these rates.

2.81 We must by actual tests find out the full quantity of the work that men paid the usual wages can turn out, add a fair margin of profit & thus deduce the Value of the work.

82 The first of these was suggested by the Supt. but he thinks that this is not feasible as 'every press seems like a law into itself' and that the conditions under

Flag D.

Flag E.

GPL - 70,000- 17-12-15

Serial No.

which they & the govt. press are worked differ. Mr yates has in either ~~case~~ connection said that the local printers do not employ correct methods of calculating &c. Mr. Fisher of the Madras govt. Press is also of the same opinion.

83 Mr yates seems to have confused the two points viz finding out the cost of each job and finding out the real value of the work turned out and this will be apparent from this office letter of 9th may & the supts' reply thereto.

Flags D & E.

84 In these circumstances, I think, the Supt. should now be asked what method of valuation he would propose as for arriving at the total value of the work turned out and not the actual cost at the Govt. Press.

85 Dy. Secy Br V). M.V. 3.7.16

86 Spts. put up as personally directed.

87 [illegible]

G. R. S. 12]

10720
3475

General and Revenue Secretariat.

GP File No. 7 of 1914-15

Serial No.	
19	To the Supdt Govt Press No 4734 G 4-10-16. In re 8/17 Engineers as to how he arrived at 170% of overhead charges.
90	From the same No 833 G 18-10-16 forwards forwards a statt showing scales of payment for the various classes of work done in the Govt Press & [illegible] to his former letter explaining how cost finding is [illegible] & requests early sanction to the entertainment of 2 [illegible] establishments
88	Submitted with the Supdt's reply. He suggests that a personal discussion would facilitate matters much better than correspondence.
89	He, however, continues to support the 'Cost finding' system.
90	I shall discuss
21	the question with Mr Yates in the middle of ~~this~~ next. W/ 30/11/16
91	
Dft. Sutte. 28/30/11	92 Done W/ 30/11/16
	do. the Supdt Govt Press G.I. 11107 dated 15-2-17 Requests him to meet ~~him~~ some time before the end of the to discuss the question.

NOTE—Contn. sheet

G. R. S. 27]

GENERAL AND REVENUE SECRETARIAT.

(Continuation sheet draft form.)

Valuation

93 Please find out from the Supt whether orders are issued on any point other than the reserve for addl hands & if not is the only point, preferable may be ~~made in~~ included in ~~the~~ Note when he sends his suggestions for the revision of the Rules establishment when the question will be Considered on its merits

U/S 26/12/1

6501/23.1.17

WD 1233—GPB—60,000—1-12-16—S.

42

G. R. S. III-2]

General and Revenue Secretariat.	epf File No. 7 of 1914.

Serial No.	
	draft submitted BM 21.1.17 VB
22	To The offg Supdt Govt Press No 9122 dated 5.1.1918 With ref to correspondence ending with letter no 1867 dated 20.1.1917 re the appointment of 2 extra accountants state the proposals may be made alongwith the suggestions for the revision of the Press Establishment

NOTE—Contn. sheet.

2/8

G. R. S. 26]

GP File No. 7 14-18

Serial No. 1.

Diary No. of letter replied to

No. C. 1306

General and Revenue Secretariat

( )

, *the* 191 .

To

The Superintendent Govt Press,
Bangalore

Date of issue 11. 8. 14

Signed by Mr S Chakrapani Iyengar.

Sir,

I am directed to refer to the correspondence ending with this office letter no C 7486/GP 22-11-13 & 28-5-13 requesting you to open the necessary registers to show the value of work done at the Govt Press for the several Departments of Govt, and to maintain the accounts with the existing

over.

SUBJECT.

establishment, reporting the result
of the orders of four and the end of
months. ~~A year has elapsed without~~ A more than six months
~~receiving the report asked for.~~ have elapsed since the
am to request you to be so good report was due
~~as to report the result of the working~~ whether any action
~~of the system~~ ordered above. has been taken on the
lines indicated with
that result

A very early reply is requested.

I have &c

for Secy
18/14

List of enclosures

Copied by 4/18

Examined by

GPB—25,000—4-3-13

Wag

PB—800—26-2-14

No. 222

OFFICE OF THE SUPERINTENDENT,
GOVERNMENT PRESS,

Dated Bangalore, 13th August 1914.

DIARY NO. 1641

FROM

C. H. YATES, Esq.,
SUPERINTENDENT, GOVERNMENT PRESS;
BANGALORE.

1914-19 18
SECTION Gl Press
FILE No. 7-14-18
SERIAL No. 2

To

D. N. Narasinga Rao, Esq, ~~B.A. B.L.~~,
Secretary to Government,
Genl. & Revenue Depts.

SIR,

With reference to your letter No. G 2794 G.P.G-13-
dated 26th September 1913, and ——— a
reminder No. G. 1306, dated 11th Instant,
I have the honor to report that
Registers for recording the value
of work done in the Government Pres
for the several departments of
Government were opened with effect
from 1st July 1913, and that entries
upto end of December 1913, have been

posted

worked up. By experience, I find that it is impossible for the existing clerks to cope with the work without prejudice to their legitimate work, even after working extra hours daily. To have this work done regularly for the current year also the services of one clerk on Rs: 30/- is absolutely necessary so that, he may devote all his time for the valuation work. I therefore solicit sanction of Government for an Accountant on Rs: 30/- immediately.

I have the honour to be,

Sir,

Your most obedient Servant,

Superintendent,

Government Press.

Ceylon

47 13

G. R. S. 26] 1/19 X

GP File No. 7/14-15

Serial No. 3

Diary No. of letter replied to 1641

No. G 3267

General and Revenue Secretariat

( )

, the *191* .

To

The Superintendent, Govt. Press,

Bangalore

Date of issue 21. 9. 14

Signed by Dr. N. Ramadas

Sir,

With reference to correspondence ending with your letter no 222 dated 13th August 1914 regarding the maintenance of accounts in the Govt Press to show the value of the annual work turned out ~~there~~, I am directed to observe that the maintenance of ~~the~~ accounts to show that the Press is run on ~~economic~~ Commercial

over.

SUBJECT.

J. 1/9

4

4

lines is a part of the ordinary
work of the Establishment and that
no additional establt can be
sanctioned. I am to request
you to be requested as to
you to arrange to bring
the accounts up to date.

I have &c

W.R.

Secretary

15/9/14

Mrs 1921.

List of enclosures

Copied by

Examined by

GPB—25,000—4-3-13

47. 15

G. R. S. 26]

File No. 7 - 14

Serial No. 4

Diary No. of letter replied to

No. G 8049

General and Revenue Secretariat

( )

, *the* 191 .

To

The Superintendent, Govt: Press,
Bangalore

Date of issue 30th Jan 15

Signed by Sri N. Rama Rao

Sir

In inviting
~~Kindly~~ reference to this Office letter
No: G.3267, dated the 21st September 1914
on the question of the maintenance of
accounts in the Govt. Press to
indicate the value of the annual book
turned out, I am directed to request
you to submit a detailed report
early as to the result of the working
of the system.

I have to

over.

SUBJECT.

For Secy: Govt.

57

GPB—1,000—29-1-15

No. 1145
Encone

OFFICE OF THE SUPERINTENDENT,
GOVERNMENT PRESS,

Dated Bangalore, 17th February 1915

DIARY No. 7308

1914-1915
SECTION Gl Press
FILE No. 7-14-15
SERIAL No. 5

FROM

C. H. YATES, ESQ.,
SUPERINTENDENT, GOVERNMENT PRESS,
BANGALORE.

To

D. M. Narasinga Rao, Esq., B.A., B.L.,
Offg. Secretary to Government,
Gen. & Rev. Depts.

SIR,

With reference to your letter No. G 8049 dated 30th ultimo, re G.O. 7-14-4 the value of work turned out, I have the honour to forward herewith a statement showing the value of work done for the several Departments during the official year 1913-14 and to state that it is found very difficult to prepare this account without

an additional accountant, and hence the accountants of the office head to work early and late hours, which not only hampers their legitimate work, but also seriously interferes with the system and efficiency of the daily routine of work done. I, therefore, once again, request that Government will be pleased to reconsider their order No. G 2794 / G.P.P. 13-2, dated 26th September 1913 and sanction an Accountant to be deputed solely to maintain this account, which is very important and intricate.

I have the honour to be,

Sir,

Your most obedient Servant,

Mr. Yates.

Superintendent

Govt. Government Press

Statement Showing the approximate value of work debited to the under-mentioned Departments during the Official year 1913-14.

No.	Departments	Amount		
1	Registrar, Chief Court	4853	5	6
2	Chief Commandant	180	6	9
3	Inspector-General of Police	2319	5	3
4	Do do Education	2051	9	7
5	Do do Prisons	53	12	5
6	Do do Registration	2219	6	5
7	Conservator of Forests	353	-	9
8	Comptroller of Mysore	4506	10	8
9	Comptroller, P.W. and Railway Branch	37	3	9
10	Secretary, P.W. Department and Chief Engineer	2966	12	11
11	Do Geological Department	583	6	6
12	Do for Railways	270	8	-
13	Do Financial Department and G.R.S.	18523	9	4
14	Do Education and Agricultural Committee	1535	6	7
15	Do Economic Conference	846	4	9
16	Do Life Insurance Committee	281	1	6
17	Revenue and Deputy Commissioners	1877	5	7
18	Sanitary Commissioner	334	10	9
19	Excise do	5758	5	11

20	Stamp ——— do ———	108	6	2
21	Superintendent, Government Gardens ———	76	-	9
22	——— Do ——— do ——— Press and Stationery ———	28171	-	9
23	——— Do ——— Mysore Revenue Survey ———	97	15	9
24	——— Do ——— Inam Settlement ———	102	15	4
25	——— Do ——— Munsif Department ———	59	6	6
26	Senior Surgeon ———	705	12	10
27	Chief observer in Charge of Meteorological Department ———	644	-	5
28	Palace Controller ———	116	2	1
29	President, City Municipal Council, Bangalore ———	195	6	6
30	——— Do ——— do ——— Mysore ———	-	6	4
31	Registrar of Co-operative Societies ———	419	9	6
32	Military Secretary ———	56	4	5
33	Chief Electrical Engineer ———	118	8	8
34	Director of Industries and Commerce ———	107	6	4
35	——— Do ——— Agricultural Department ———	472	6	1
36	Miscellaneous ———	950	9	8
	Total Rupees ———	81,357	4	10

Bangalore,
February 1915.

M. Yates.
Superintendent,
Govt. Press.

G.R.S. 29A]

190

From

Secy. to the Govt. of His Highness
The Maharaja of Mysore,
Genl. and Rev. Dept.

To

The Supdt, Govt Press,
Bangalore

Dated
Despatched 31. 3. 15
Received

General No. 8 10508
No. F.87-14-6

ENCLOSURE NO.

With reference to his letter No 1145 dated 17th Feby. forwarding a Statt showing the value of work done in the Govt Press during 1913-14, has the honor to enquire how the figures in the Statt are arrived at & what registers are maintained in the Press to show the work done for the various Departments

27/3/15

GPB--10,000--9-4-06.

GPB—1,000—23-1-15

No. 1472

OFFICE OF THE SUPERINTENDENT,
GOVERNMENT PRESS,

Dated Bangalore, 14th April 1915.

DIARY No. 9041

FROM

C. H. YATES, ESQ.,
SUPERINTENDENT, GOVERNMENT PRESS,
BANGALORE.

14-4-15
Govt Press
7-14-15

To D. M. Narasimha Rao, Esqr: B.A., M.L.,
Offg: Secretary to Government,
Genl & Rev: Depts.

SIR,

With reference to your docket
No. G 10508 dated 31st ultimo
G.P. 7-14
enquiring how the figures are arrived
at and what Registers are maintained for the work done for
various Departments. I have the
honor to state that a Register
showing actual wages of Composing,
printing, binding, Superintendence
depreciation, cost of materials,

9

and papers as opened and are worthy received on the Prize from all the Departments are entered as they are valued, and these figures re classified in another Register by Departments, which give the total value of work done during the year.

I have the honor to be,

Sir

Your most obedient servant

A. Wright.

Superintendent,

Government Press

D.C.

DIARY No. 157

Mysore Government Press,
Bangalore 5th July 1915

7-CC-15

8

Dear Sir,

In continuation of the conversation I had with you a day or two ago, re the proper method of ascertaining the financial position of the Press, I now send for your reference a copy of the "Cost-finding and Accountancy Systems," together with a pro forma statement shewing how a correct statement of charges is arrived at. I also send an estimate for four pages of foolscap, based upon the data of the statement.

Until the cost of working the Press is calculated on these lines, it will not be possible to arrive at any real answer to the question now raised.

If a true balance sheet has to be prepared, the cost of additional plant and machinery, now included in the total cost for the year, would have to be charged to capital account, and the interest only on the capital expenditure would have to be shewn, or else the cost would have to be spread over a given number of years. At present all items of expense for the year are charged. It would be impossible to run any business at a profit under these conditions. I believe it is the custom in Government Presses to show <u>all</u> expenses at the end of the year and of course to meet them as per Budget. This could still be done. But a balance sheet on proper business lines could also be drawn up to shew just how profit and loss account stands in relation to actual work done.

So long as the present system is followed, it will be impossible to shew any profit on the year's working. Let me state an extreme case, to shew how true this is. We will suppose that in May of any one year machinery costing say R$.50,000 is laid down, and run for the month of June. Will it be possible to shew a profit on the year's working when the machinery has been working for only one month? And yet that is what, it appears to me, is expected at present: So much money spent in the year, therefore an equivalent, plus profit, should be shewn. Of course the

correct thing would be to charge one month's interest on the capital laid out. One might as well expect the Marikanave scheme to return an annual profit because a given amount is spent on it during the year!

If some of our work were charged on business lines it would often amount to double or treble the normal amount, owing to the conditions under which it was done. For instance, only yesterday^ morning a telegram came from Mysore requesting that men be called in to some urgent Cauvery Arbitration work. They waited all day until evening for the work which arrived between five and six o'clock, and worked until eleven, and returned again early this morning. This is but one instance of many throughout the year. Work done under these conditions means extra expense, and if the Press were run on business lines, as is suggested, all this extra work would have to be charged for.

Sunday

Yours sincerely,

C. W. Gates

N. Rama Rao, Esq., B.A., B.L.,
Assistant Secretary, G. & R. Secretariat.

G. R. S. 26]

SUBJECT.....

.....

.....

*Diary No. of letter replied to*_____;

Section G. P
File No. 7-14
Serial No. 9

General and Revenue Secretariat

( )

, *the* *191* .

No. G. 325

The Superintendent Coorg

Date of issue 9th Jan 15

Signed by Rao N. Ramachar

With reference to your letter no 1472 G 14 & 1915 explaining the basis on which the cost of work done for the various departments is calculated, I am directed to request you to send duplicate copies of the forms of requisitions a translation in Canarese

GPB—1,000—29-1-15

No. 124
PC 700.

OFFICE OF THE SUPERINTENDENT,
GOVERNMENT PRESS,

Dated Bangalore, 13th July 1915.

IARY No. 443

FROM

C. H. YATES, ESQ.,
SUPERINTENDENT, GOVERNMENT PRESS,
BANGALORE.

2014-15
Sep
No. 7-14-15

TO

D. M. Narasimhacharya, Esq., B.A. B.L.,
Offg: Secretary to Government,
Genl and Revenue Depts.

SIR,

With reference to your letter No. C. 325/G.P. 7-14-9, dated the 9th inst. re forms of valuation registers to be maintained in the Press, I have the honor to forward herewith (1) a proforma showing the columns of the register in which the detailed valuation of each work is entered after its completion, and (2) a manuscript copy of the abstract register into which the total value

of each work is provided in the
Volume for the particular Depart-
ment or Office to which it relates.

I have the honor to be,
Sir,
Your most obedient Servant,
Lt Yulee
Superintendent
Government Press.

Abstract Register

Volum

S.	Registrar Chief Court 1			Chief Commandant 2			Inspector-General of Police 3			Inspector-General of Education 4			Inspector-General of Prisons 5			Inspector-General of Registration 6			Conservator of Forests 7			Controller 8			Comptroller P. W. D. & Railway Branch 9		
	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.

Voli

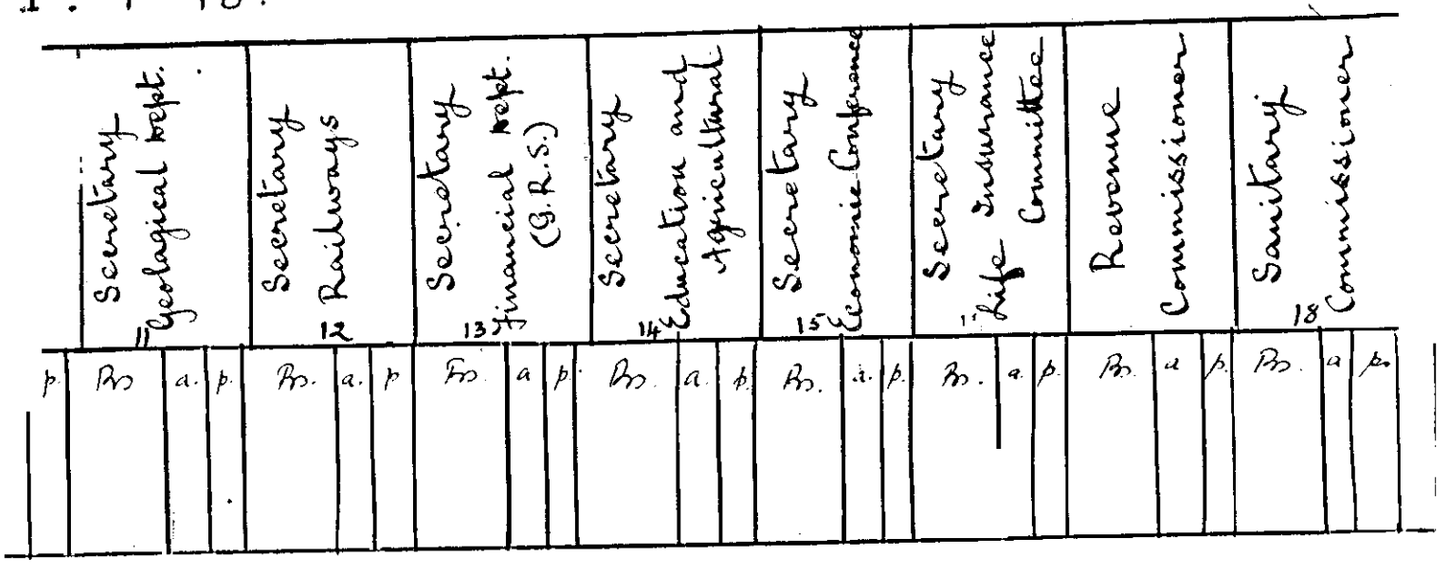
S.	Excise Commissioner 10			Stamp Commissioner 11			Superintendent Government Gardens 12			Superintendent Government Museum 13			Superintendent Government Press and stationery 14			Superintendent Revenue Survey 15			Superintendent Inam Settlements 16			Superintendent Amrut Mahal Estate 17			Superintendent Mathrai Estate 18		
	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.

Voly

Rs.	Registrar of Co-operative Societies 18			Military Secretary 38			Mycologist and Entomologist 39			Chief Electrical Engineer 40			Director of Industries & Commerce 41			Director of Agriculture 42			Miscellaneous 43								
	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.

Government Press.
Bangalore. 13th July 1915.

1. 1–18.


Secretary Geological Dept.
Secretary Railways 12
Secretary Financial Dept. (G.R.S.) 13
Secretary Education and Agricultural 14
Secretary Economic Conference 15
Secretary Life Insurance Committee 17
Revenue Commissioner
Sanitary Commissioner 18
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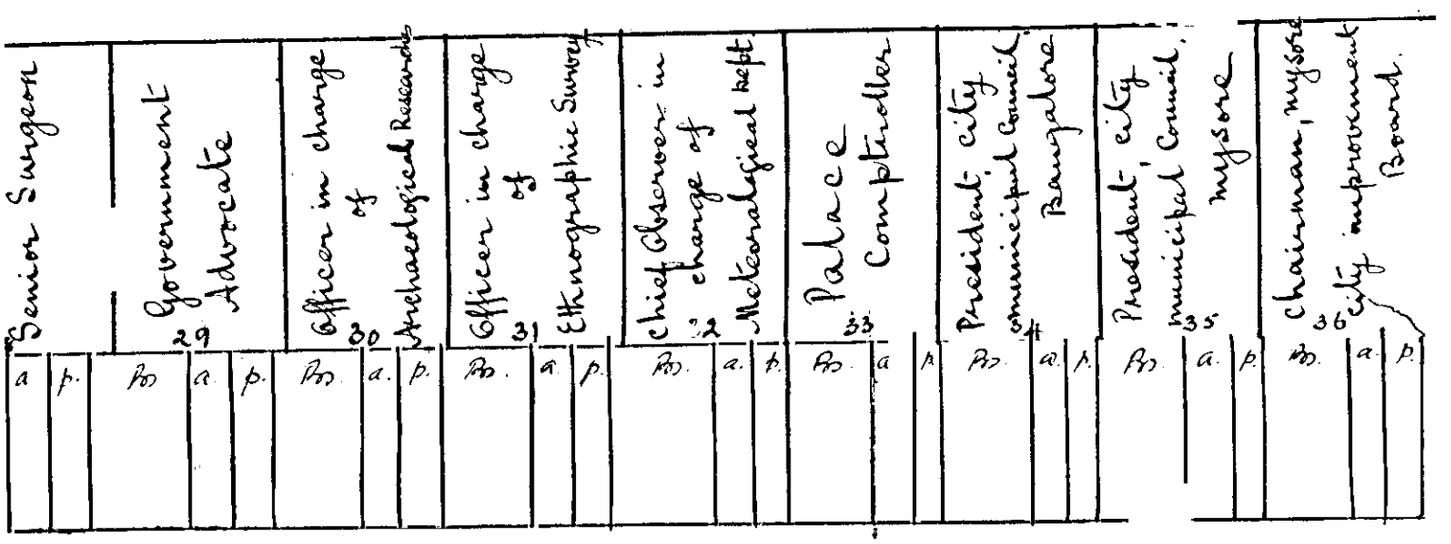
& 2. 19–36.


Senior Surgeon
Government Advocate 29
Officer in charge of Archaeological Records 30
Officer in charge of Ethnographic Survey 31
Chief Observer in charge of Meteorological Dept. 32
Palace Comptroller 33
President, City Municipal Council, Bangalore 34
President, City Municipal Council, Mysore 35
Chairman, Mysore City Improvement Board 36
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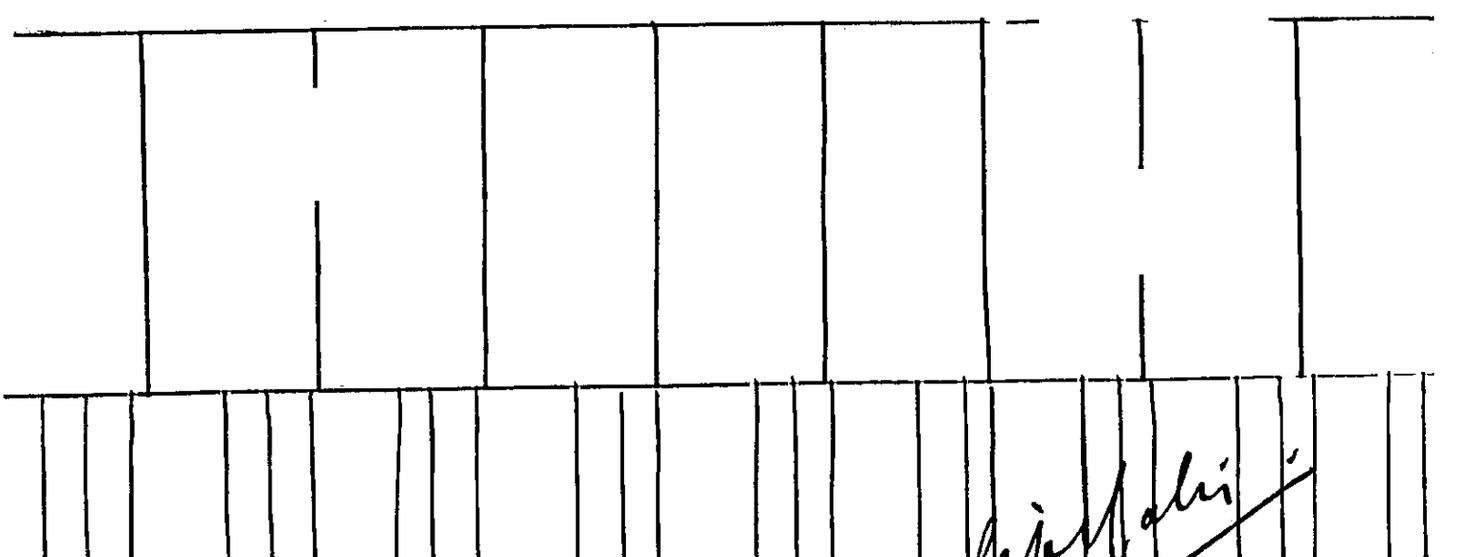
Nº 3. 37–43.



Superintendent, Govt. Press.

17(7)

G. R. S. 26]

SUBJECT In re Valuation of work Rendered to Govt

Diary No. of letter replied to 443

Section G. P
File No. 7-14
Serial No. 11

General and Revenue Secretariat

( )

, the 191 .

No. G. 752

Date of issue 19. 7. 15

To

The Supdt, Govt Press,
Bangalore

Signed by [illegible]

Sir,

With reference to the Correspondence ending with your letter no 124 dated 16th July 15 regarding the valuation of work done in the Govt Press, I am directed to enquire whether subsidiary registers of work done are maintained in the composing, machine,

over.

Binding and other Branches
of the Press and how the
supervision & depreciation
charges are actually ascer-
tained. Worked out somewhat
as is the various columns
in the valuation register
are entered. I am also to
request you to be so good as
to send a copy of the entries
in the valuation register
relating to the printing of the
village improvement manuals.

An early reply is requested

Yours truly

for Secy

If Embossing registers, or other records of work are maintained, a sample form of each may be kindly sent.

List of enclosures.

Copied by

Examined by

GPB—20,000—11-2-14

64

GPB—1,000—20-1-15

No. 220

OFFICE OF THE SUPERINTENDENT,
GOVERNMENT PRESS,

Dated Bangalore, 21st July 1915.

DIARY No. 850

FROM

C. H. YATES, ESQ.,
SUPERINTENDENT, GOVERNMENT PRESS,
BANGALORE.

9.4.1915
10

To

D. M. Narasimha Rao, Esq: B.A., M.L.,
Offg: Secretary to Government,
Law: & Rev: Depts.

SIR,

In reply to your letter No. G 752/G.P. 7-14-11, dated 19th July 1915, enquiring (1) whether subsidiary registers of work done are maintained in the Composing, Machine Printing and other Branches of the Press, and how the depreciation charges are actually worked out, and on what basis the various columns in the value-book registers are entered; and (2) requesting example forms of

of each, I have the honour to reply as follows:—

2. Suitable registers are maintained in all Branches and the rates for labour are those prescribed by Government.

3. Supervision and depreciation, &c., charges are added at the following percentage rates when the cost of a work is estimated:—

(1) If actual wages for labour is ——— 100

(2) Cent per cent is added as follows:—

Supervision	40
Building rent &c	35
Depreciation	15
Handling of paper &c	10
Total Cost	200

4. These percentages may vary from time to time according to the special nature of any particular work

5. Samples of registers are sent herewith

6. The particulars of valuation for printing the Village Improvement Manual are as follows:--

Composing	-	37-2-6
Printing	-	2-14-0
Binding	-	10-0-0
Supervision	-	50-0-6
Paper	-	21-1-0
Materials	-	1-0-0
Total	Rs.	122-2-0

I have the honor to be,
Sir,
Your most obedient Servant,
[signature]
Superintendent,
Government Press.

Sample

Line Account of the Government Press, Banga

Name of Compositor: V. Gunjanaran, H. N. Rajaratnam

Description of Type	Number of Lines com															
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
ENGLISH.																
Pica ...		45	8		4											
Small Pica ...		321	423	292	114											
Long Primer ...																
Minion ...			654	104												
KANARESE.																
Two-line Minion ...																
Pica ...																
Margins ...																
Hours ...					1	3	40	40	15	1½						
Total ...																
ENGLISH.																
Pica ..		34	94													
Small Pica ...		218	255	383												
Long Primer ...		4	8													
Minion ..		90	525	86												
KANARESE.																
Two line Minion ...																
Pica ...					12	6										
Margins ...																
Hours ...		12	6	1	3	8	3	8	5							
Total ...																
ENGLISH.																
Pica ...																
Small Pica ...																
Long Primer ...																
Minion ...																

Sheet

for the month of..... 191

GPB—12 books of 5 qrs. each—8-9-13

19	20	21	22	23	24	25	26	27	28	29	30	31	Total No. of Lines	Total Pages	Total Lines	Amount Rs.	a.	p.	Initials of Head Acctt.
													57	-	57	-	8	7	
													1150	16	30	11	12	11	
													758	7	44	11	2	4	
													100½	-	-	12	9	-	
																36	-	10	
													128	2	8	1	3	2	
													856	12	16	8	12	8	
													12	-	12	-	2	3	
													701	6	89	10	4	10	
													18	-	-	-	1	6	
													46	-	-	5	12	-	
																26	4	5	

Sample

PRESS-R

Register of Piece-workers' Earning

1	2				
Name of Machine	Names of Pressmen, Turners and Inkers	Individual Earnings			ame
		Rs.	a.	p.	
	Mallappa	0	8	0	Mypore Treasury manual
	Chennajiri	0	4	0	Kan: Gaz: 74-77
	R. Doraisamy	0	4	0	Arbitration papers 1-4,
	Hanumiah	0	12	9	Kan: Hand book of Eco: Confce p,
	Abdulkudus	0	6	4	Irrigation papers 13-16, 9-1
	Ahmedbegh	0	6	5-	Kan: Gaz: 41-44, 45-8
	Varadarajulu	0	6	7	G. R. S. Cover
	Kodandrasamy	0	4	5-	L. 7+5 Sec 2 diary, IX Rule
	N. Ramasamy	0	10	6	B.M. 23
					Rev 47
					Civil 73
					Corr no 21
	P. Raju	5-	3	3	Kan: Rev. appendix I for
	D. Mallappa	2	9	7	Excise 47
	Syed Salia	2	9	8	Charge for altering fig

hecks

OM.

for the month of 191 .

GPB—6 books of 5 qrs. each—11-12-13

work		4 Number of Impressions	5 Ready	6 Rate per 1,000 for Machine work and per 100 for Hand Press work Rs.	a.	p.	7 Amount of Earnings Rs.	a.	p.	8 Total Rs.	a.	p.
1-4		1500	1		4			7				
		780	1	—	—	—		5				
-8	2 forms	145 each	2	—	—	—	—	4		1	0	0
7-64, 33-48	2 DO	2000 each	2	—	3			14	0			
	2 DO	145 each	2	—	—	—		3	6			
	2 DO	780 each	2		—	—	—	8		1	9	6.
		500			1			5				
p diary	2 forms	285 each	—	—	—	—		6			11	0
		1000	—	—	2	—		2	—			
		860	—	—	—	—	—	2				
		500	—	—	—	—	—	1	0			2
		2625	—	—	—	—		5	6	0	10	6
7 Stereo 1½ charge		27318			4	6	7	11	9			
		91100	—	—	3		1	12	6			
at 50%				—	—		0	14	3	10	6	6

Sample

Register of Binders' Accounts fo

1	2	3	4	
Date	Department	Description of work	Number of quires or pages	
	G. R. S. Repr		1 qr	R
	Education dept Repr		100 pp	5
	Press Register		1 qr	9
	Forest dept Repr		1 qr	K
	Weekly Proceedings Work		80 pp	9
	Comptroller's office Repr	books with numbered pages	1 qr	R
	~~Admin Report~~ Financial Register		100 pp	5
	Dasara Representative assembly Progs.		200 pp	9
			100 pp	R
			100 pp	5
	Train Examination Certificates			
	P. W. 6.			
	P. W. Genl Circ 91			

sheet.

ne month of 1915

6	7	8			9	10			11			12
Description of binding	Number of books bound	Rate			Per	Amount			Total			Remarks
		Rs.	a.	p.		Rs.	a.	p.	Rs.	a.	p.	
½ Calf & Bd	2	0	2	6	each	0	5	0				
½ Sheep & Bd	2	0	1	3	each	0	2	6				
½ cloth & Bd	2	0	1	0	each	0	2	0				
Stiff Cover	2	0	0	3	each	0	0	6				
Paper Cover	2	0	0	2	each	0	0	4				
½ Calf & Board with Shelving	2	0	2	9	each	0	5	6				
½ Sheep & Bd	2	0	1	6	each	0	3	0				
½ cloth & Bd	2	0	1	3	each	0	2	6				
Stiff Cover	2	0	0	6	each	0	1	0				
Shelved	2	0	0	4	each	0	0	8				
Perforating	1000	0	2	0	1000	0	2	0				
Numbering	1000	0	2	0	1000	0	2	0				
Ruling	1200	0	4	0	1000	0	5	0				
	Rary	0	1	0	each	0	1	0				

G.R.S. 26]

SUBJECT.....

.....

.....

Diary No. of letter replied to.....

Section F.P.
File No. 7-14
Serial No. 13

General and Revenue Secretariat

( )

, the *191*

No. C 1600

Date of issue 5th Aug 15

To

The Superintendent
Govt Press

Signed by Geo B Seddon Esq

Sir

With reference to the correspondence ending with your letter No. 220 dated 23rd July 1915, I am directed to request that you will be good enough to submit a regular proposal shewing in what way the work of Valuation ~~of~~ ~~the~~ of the work done at the Press will have

70.

to be done to as to ascertain judicially
the net annual financial results of the
concern and nothing for
the additional accountant

2 The Art. finding book
may returned to you with
this office No G 659 dy 16th
July 1915 may be kinds retained.
marked for reference.

I have &c

Chas
pps. Secy 29(1)
27/7-15

List of enclosures.

Copied by

Examined by

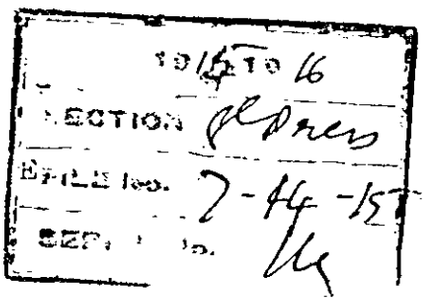
GPB—20,000—11-2-14

No 507
Exc 26.

Office of the Superintendent,
GOVERNMENT PRESS.
Bangalore, 16th August 1915.

From

C.H.Yates, Esq.,
Superintendent,
Government Press,
B A N G A L O R E.



To

D.M.Narasinga Rao, Esq., B.A., B.L.,
Offg. Secretary to Government,
General Department.

Sir,

With reference to your letter No.G.1600/G.P.7-14-13, dated 5th August 1915, requesting to submit regular proposals shewing the way the valuation of work in the Press has to be done and asking for an additional Accountant, I have the honor to state as follows:-

It was only last year that any attempt at valuation was made in this Press. The method adopted was to take a printed copy of the job, estimate the probable cost of it according to the scale of the rates of payment, and add cent per cent for supervision, depreciation, handling, &c., and thus arrive at the probable cost of the job.

This system is open to many serious objections. In the first place, to attempt to estimate after the job is printed is not right. It does not give the actual cost. Secondly, it does not take note of the various processes the job has gone through, the time it was pending in each printing department and the cost of materials consumed and so on. The proper system would be to watch the course of each job as it passes through each department and note down the -

time

time occupied there and the wages paid for it, &c.

Attempts have been made in this direction from the beginning of this official year, i.e., from the 1st of July 1915. The Sub Assistant Superintendents, who have returned from England after studying the cost- Finding system recently introduced there, have initiated a working scheme towards finding out the valuation of each job received for execution.

Each job is given a number, and a work docket is put upon it. This docket contains the necessary information - relative to the execution of the job, based on the facts - furnished in the original letter or docket received from the department. This docket, along with the Mss. goes in, first, say, to the Composing Department. The Foreman there receives the docket, enters the date of receipt and his signature on the slip provided for the purpose on the docket, tears it out and returns it (the slip) to the office branch where it is pasted in a book on the particular page bearing the Work Docket number pertaining to the job.

As soon as the job is finished in the Composing Department, the proof is sent, along with its work docket, to the Proof Branch. The Proof Branch receives and acknowledges it on the Work Docket slip and returns it in the same way to the - Office Branch where it is pasted on the same page as the - slip of the Composing Department was pasted.

And so on, all the slips of the various departments through which the job passes are collected on one page, - which bears the number given to the job. A reference to this ~~work~~ book will at once indicate the progress of the job and in what department it is pending.

As regards valuation, all the Line Account, Printing Account, Hour Account and similar account memos which the

employees

employees put on the vouchers copies for drawing their wages bear the numbers of the jobs and thus it is easy to sort out these vouchers according to their job numbers and apportion to each job the wages paid for it. To facilitate compiling the figures relating to a particular job which, perhaps, has been executed by a number of workmen, a job cost sheet book has been opened. In this book, one page duly numbered has been set apart for one job. The valuation clerk has simply to sort out the vouchers according to their numbers and -- according to the Departments to which they belong, open the pages bearing the numbers on the voucher memos and enter the amount of wages paid for each process.

In this manner, the actual wages paid for the job is arrived at. Sample forms of the Work Docket ~~Docket~~ and the Job Cost Sheet are herewith forwarded for reference.

The summary on the Job Cost Sheet shows the percentages to be added to the cost of the job for handling charges on Ink, Paper and Materials. As for supervision, the percentage to be added so far as this Press is concerned has been -- determined to be 170 p.c. on the total amount of wages paid for the job.

The percentage has been calculated as follows:-
Figures for the past year viz., 1914-15 were taken for the following items from the registers maintained in the office:-

	Rs. A. P.
Lighting-	535- 8- 0
Depreciation-	14,552-14- 6
Repairs to Machine-	308- 6- 1
Sundries-(Contingencies). ...	2,260-15- 5
General Expenses-	
Permanent Establishment.. ...	41,077- 3- 3
Interest on capital @ 5 p.c. ...	11,251- 6- 1
	67,986- 5- 4
To these figures were added the Rent on the building at a supposed sum of Rs.500/- per mensem- - -	6,000- 0- 0
Tax on the building- - -	500- 0- 0
Total Rs.	74,486- 5- 4

This sum therefore represents the General Expenses of the Press, apart from the wages which come to Rs.45,409-13-10. The percentage of General Expenses over the wages roughly comes to 170 p.c. which might be taken to include all shortcomings due to ~~uncertain~~ basis of calculation and so on.

So, after ascertaining the cost in actual wages as found on the Account Vouchers of the job, 170 p.c. of those wages is again added which covers all cost of the General Expenses incurred. The total amount thus obtained is further added to by the cost of Materials used and by the necessary percentages for handling them which gives the complete cost of the job.

The cost is entered in the Valuation Register, and the Departments being known by the entry on the Work Docket, the cost can be assigned to the different Departments. This work requires constant watchfulness and regular daily entries in the books, and at least two officials have to be left solely to do it. Two Accountants on Rs.30/- and 20/- respectively should be appointed for this extra work.

The above is a modification of the system detailed in the Cost-Finding book sent herewith. In my opinion, this is enough for the present, at any rate, to secure a fairly accurate value of each job executed at the Press.

If we are required to follow the system described in the book closely, it ~~contains~~ entails a great amount of preliminary labour and requires a permanent clerical staff of at least four costing clerks, not to say the extra work imposed on the Foreman and the workmen themselves who have got to fill in the various departmental forms, carefully noting down the time that each job occupies with each man. I am afraid our workmen and Foremen are not quite equal to undertake such extra clerical work.

The essence of the system as described in the book consists

consists in the fact that a rate per hour should be found for each process, such as, composing, printing, &c., the job goes through and that this hour rate should cover all the expenses of wages and general expenses, such as, idle time, rent, taxes, interest on capital, depreciation, - supervision, &c.,

In order to arrive at these hour costs, the Departmental Cost for each Department of the Press has to be ascertained as shewn in Form I (Statement of Expenses) in the cost - Finding Book, then the per contage for overhead expenses has to be determined as shewn in Form 2 and then the value of production or the cost of the job is ascertained as shewn in Form 3.

To prepare these statements and to maintain them - properly, an elaborate system of dockets and forms is - required. To give an idea of what it all means, I enclose the file of dockets and forms that are used in the firm of Messrs.Suttley and Silverlock (where the Sub Assistant - Superintendents underwent training) and which have been - collected by one of them.

Under these circumstances, I would recommend that the system now introduced on the lines of the Cost-Finding - System of England but adapted to the conditions of the Press here as detailed above may be tried. But in order that the system may be worked with efficiency and beneficient result, a clerical staff of two Accountants is absolutely necessary. The increase in the volume of work received in the Press has already increased the work of the wages Calculators. The additional work imposed by the writing of work dockets, - which are put not only on the regular jobs received day by day but also on all the innumerable Indents, the writing of work registers, the posting up of work Progress Registers, the filling up of Job Cost Sheets, the sorting of Valuation

memos

memos and compiling of the figures and the maintenance of the Valuation Registers has increased the work of the Office Branch to a considerable extent, and I would strongly urge the sanctioning of the extra two Accountants to cope with this heavy work.

In conclusion, I should like to emphasise that, in order to arrive at the correct cost and profit on work, an efficient and sufficient clerical staff must be -- maintained; as can be seen from a glance at the"Cost-Findin book which is sent herewith.

I have the honor to be,

Sir,

Your most obedient servant,

W. Yates.

Superintendent,

Government Press.

16/8/87

JOB COST SHEET.

Work Docket No. _____ Description of Work _____

Department _____ No. of Copies _____

Composing Costs						Machine-Room Costs				Binding Costs				Hour Account		
Date	Line Account		Cost			Date	Cost			Date	Cost					
	Compose	Departmental corrections	Rs.	a.	p.		Rs.	a.	p.		Rs.	a.	p.			
														Composing		
														Machine		
														Binding		
														Foundry		
														Warehouse		
														Proof Branch		
														Li tho		

Overtime			Paper						Materials				
Date	Hours	Cost	Date	Particulars	@	Rs.	a.	p.	Date	Particulars	Rs.	a.	p.

SUMMARY

Remarks

	Rs.	a.	p.
Composing			
Machine			
Ink			
Handling 15 %...			
Binding			
Paper			
Handling 10 %			
Materials			
Handling 15 %			
Overtime...			
Total cost			
Add for supervision ...			
Total charge			

W.D.—132—GPB—5,000—3C-7-15

GOVT. PRESS WORK DOCKET. 191

P. R. 435 Department .....

Department Order No. ....

Proofs.

Particulars of Job.

Deliveries.

Date	Quantity	Delivery Note No.	Date	Quantity	Delivery Note No

Dates received by each Department.

Composing	Reading	Foundry	Machine	Embossing Litho	Binding Ruling	Warehouse	Despatch
435	435	435	435	435	435	435	435

Paper.

Quantity		Description	Size	Weight
Reams	Qrs.			
		435		

DIARY NO....9290

78

No. 2401

W. 305—GPI—1,000—16-8-15

OFFICE OF THE SUPERINTENDENT,
GOVERNMENT PRESS,
Dated Bangalore, 19th April 1916.

FROM

C. H. YATES, ESQ.,
SUPERINTENDENT, GOVERNMENT PRESS,
BANGALORE.

To

D. M. NARASINGA RAO, Esq., B.A., B.L.,
Secretary to Government of Mysore,
General Department.

SIR,

With reference to your letter No.G.14366/G.35-15-4, dated 15th instant, on the subject of furnishing information required for Finance and Revenue Accounts, 50 and 51, I have the honor to state that apart from the question of working out the district details, there is urgent need for a special staff of clerks to attend to the valuation work. The experience of the past eight months has shown the impossibility of getting it done by the existing establishment. The magnitude of the labour involved has been fully explained in my letter No.1274, dated 1st December 1915, and I can only emphasise it in the light of the experience since gained. The new system introduced for valuing every work done by the Press is very useful in finding out the extent to which the resources of the Press are being utilized by the various departments, whereas formerly there was no sure means of finding out whether any department was not using the Press to the prejudice of other departments. I am anxious that this valuation should be kept well to the front, instead of being a huge mass of half-finished work pleasing no one, and filling with despair one or two clerks set on it in addition to other duties. I therefore repeat my request that Government may be pleased to sanction

a staff of two Accountants one on Rs.30/- and one on Rs.20/- per mensem specially for valuation work.

I have the honor to be,

Sir,

Your most obedient servant,

C.W. Yates

Superintendent,

Government Press.

80

G. R. S. 26]

GP File No. 7-14
Serial No. 16.

Diary No. of letter replied to 1716:

No. G 15-677

General and Revenue Secretariat
( )
, *the* *191*

To
The Supdt, Govt Press.

Date of issue 9th May 1916

Signed by Mr. T. G. Jagaramayyar

Sir,

With reference to correspondence resting with your letter no 509 & 18th Aug 1915 regarding the valuation of work turned out by the Govt Press, I am directed to state that the adoption of the very elaborate arrangements required by the cost-finding system is not for the present necessary. The object being to see that the cost of work

P.J. over.

SUBJECT.

work at the Govt Press compares
with that done at Private Presses,
it will be sufficient if each
job is analysed into units
of work under a few specified
heads and valued at the rates
generally charged by private
resses for similar work. The
difference between the value of
he work as thus determined
nd the expenditure incurred
on the Govt Press will represe
he economy or the loss, as
e case may be, involved
n the maintenance of a
public printing establishment.

If you consider the
proposal feasible, I am to
request that you will be
so good as to suggest the
heads under which the
work may be classified
and the rates at which each

unit

List of enclosures

Copied by

Examined by

GPB—20,00—10-10-14

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G. R. S. 27]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form.*)

unit may be valued. The rates charged by the more prominent printing Presses in Bangalore and Mysore may be quoted for comparison.

I have etc

for Secy to Govt
Gen. Deptt

The question of the necessity for the additional staff asked for by you in your letter No. 2401 dated 19th April 1916 will be dealt with later after the lines on which the valuation of work in the Press should be conducted are determined.

No. 2746
Receive file

W. D. 305—GPB—1,000—16-8-15

OFFICE OF THE SUPERINTENDENT,
GOVERNMENT PRESS,

Dated Bangalore, 8th June 1916.

DIARY NO. 4072

FROM

C. H. YATES, ESQ.,
SUPERINTENDENT, GOVERNMENT PRESS,
BANGALORE.

G.P
7-14

To

D. M. Narasimha Rao, Esq: B.A. B.L.,
Secretary to Government,
General Department.

SIR,

With reference to your letter no
G 15677 / G.P. 7-14-16, dated 19th Ma
(held over until my return from
leave), dealing with the question
of valuation of work done in th
Government Press and making
certain proposals thereon, I have
the honour to reply that the cost
-finding system is the only
correct method of ascertaining
what each item of work really
costs. Every separate item of

work is based on units of cost, as suggested, plus "overhead charges" just as though the work were done in a private press. Some of these charges are in our case artificial — rent, for instance, — but up-keep of fireproofs is an actual item of expense, so far as Government are concerned. The real cost of a piece of work done by us, as compared to what it would cost if done in a private house, would be ascertained by deducting these artificial items. It is, of course, the object of all Government presses to see how cheaply work can be done, as against private presses, which rejoice in big profits if they can get them. I enclose an item of work charged on the "cost-finding" plan which in the "overhead charges" includes

the following charges, Supervision,
rent, rates, taxes, lig-, water, bad
debts, etc., which, in a private
press it would be absolutely
necessary to include before
cost could be ascertained and
of course above these a proper
percentage of profit would have
to be added, otherwise the business
would be only turning over money
without making a profit.

You say that the rates charge
by the more prominent presses
in Bangalore and Mysore may
be quoted for comparison. I
am afraid this would scarcely
be possible as every press seems
to be a law unto itself. Govern-
ment presses possess many
advantages over private presses,
and what is cost in the one

is

w not always cost in the other.
It is therefore necessary, when
ascertaining costs in a Government
Press to presume certain costs,
to enable a comparison to be
drawn.

I have the honor to be,

Sir,

Your most obedient Servant,

C. H. Yates

Superintendent,

Government Press.

JOB COST SHEET.

87

[redacted] Docket No. 104 Description of Work Programme of Hadr Disb. Committee

[redacted]epartment Secy. Economic Conferenc No. of Copies 500

Composing Costs						Machine-Room Costs				Binding Costs				Hour Account
Date	Line Account		Cost			Date	Cost			Date	Cost			
	Compose	Departmental corrections	Rs.	a.	p.		Rs.	a.	p.		Rs.	a.	p.	
July 1915	4	4	3	11	10	Aug	-	3	-	Aug.	2	8	-	Composing
"	41	-	-	15	-	4	-	1	6					Machine
"	41	-	-	15	9	4	-	2	6					Binding
4	56	-	1	8	9	4	-	2	6					Foundry
August 1915	42	7 hours	-	14	-									Warehouse
4	135	6 3/4	-	13	6		-	9	6					Proof Branch
4	42	4	-	1	1									Litho
4	137	4 3/4	-	9	6									
			9	9	5									

Overtime			Paper						Materials				
Date	Hours	Cost	Date	Particulars	@	Rs.	a.	p.	Date	Particulars	Rs.	a.	p.
			Aug.	Printing F.C. 24 lbs, 4 reams + 10 qrs and one ream of Badami F.C. lbs 16	1-13-0	8	2	6	Aug	1 reel of thread	-	7	6
						2	6	8					
						10	9	2					

SUMMARY

	Rs.	a.	p.
Composing	9	9	5
Machine	-	6	6
Ink	-	1	3
Handling 15 %	-	-	2
Binding	2	8	-
Paper	10	9	2
Handling 10 %	1	-	10
Materials	-	7	6
Handling 15 %	-	1	1
Overtime			
Total cost	24	14	11
Add for supervision 170%	21	3	5
Total charge	46	2	4

Remarks

To the total cost of Rs 46-2-4 would have to be added such percentage of profit as may be decided upon.

H.S.

W D 1612—20 books 100 pages each—21-1-16

The Mysore Economic Conference.

PROGRAMMES

OF WORK OF THE DISTRICT COMMITTEES

FOR THE YEAR 1915-16.

THE MYSORE ECONOMIC CONFERENCE.

PROGRAMME OF THE BANGALORE DISTRICT COMMITTEE FOR 1915-16.

INDUSTRIES AND COMMERCE.

I. Attempting to start three Major Industries and develop six Minor Industries.

(*a*) Major—

(1) Rice mill at Channapatna.
(2) Sugar-cane crushing plant in the Dodballapur or Devanhalli Taluk.
(3) Manure works.
(4) Tile factory at Channapatna.

(*b*) Minor—

(1) Basket-making.
(2) Shoe-making.
(3) Carpentry.
(4) Smithy.
(5) Weaving.
(6) House-building.

II. Collection of statistics of industries, manufactures and trade in each taluk and incorporating the same in the taluk and the district hand books.

III. Training of half a dozen young men in Crafts and Industries.

IV. Improving the organization of trade by the formation of Joint Stock Companies and Trade Associations.

V. Considering all measures necessary to attain the standard of development laid down for each taluk of the district.

VI. Assisting the Central Committees with local information to facilitate the rrying out of their programme.

EDUCATION.

I. Collecting and maintaining essential statistics of education and incorporating the same in taluk and district hand books.

II. Co-operating with the Department and other agencies in—

(*a*) Opening 100 new schools.
(*b*) Organising local effort to increase attendance and to keep the school in good condition in 20 places.
(*c*) Arranging for adult education by the starting of 20 night schools.
(*d*) Arranging for the education of the backward classes.
(*e*) Spreading of female education.
(*f*) Increasing the usefulness and circulation of the *Economic Journal*.

III. Starting Public Libraries and Reading Rooms at taluk headquarters and important villages, by local effort.

IV. Organising private efforts in educational work by collecting funds, endowments, etc., for educational work.

V. Considering all measures necessary to attain the standard of development laid down for each taluk of the district.

VI. Assisting the Central Committees with local information to facilitate the carrying out of their programme.

AGRICULTURE.

I. Collection of agricultural statistics and preparation of an estimate of production of each taluk and the district and incorporating the same in the taluk and district hand books.

II. Agricultural improvements—

(*a*) Use of improved implements.
(*b*) Use of oil-cake green manure, and better preservation of farmyard manure.
(*c*) Extension of cultivation of selected crops.
(*d*) Popularisation of seed selection and establishment of seed depots.

III. Improvement of fuel and fodder supply by the planting of trees—

(*a*) By popularisation of the Village Forest Scheme.
(*b*) By opening of fodder depots.
(*c*) By investigating into the question of free grazing of cattle in forest land.

IV. Improvement of Sericulture—

(*a*) By the adoption of improved methods.
(*b*) By developing the work of the Silk Association in the matter of distributing disease-free eggs.
(*c*) By starting a model rearing house in Hoskote or Devanhalli Taluks.

V. Encouragement to growing fruit trees, to maintaining flower gardens, etc.

VI. Considering all measures necessary to attain the standard of development laid down for each taluk of the district.

VII. Assisting the Central Committees with local information.

VIII. Training people in agriculture in three grades—

High.—Getting young men to undergo training in the Hebbal School.

Middle.—By setting interested landowners, to attend short courses at Hebbal.

Low.—By instructions on the field by the Agricultural Inspectors.

Special items for the District.

IX. Formation of large landed estates.

X. Forming an Agricultural Association for the district and developing the working of the existing Association.

PROGRAMME OF THE MYSORE DISTRICT COMMITTEE FOR 1915-16.

INDUSTRIES AND COMMERCE.

I. Attempting to start three major and develop six minor Industries—

(*a*) Major Industries—

1. Installation of jaggory boiling plants.
2. Installation of rice hulling plants.
3. Opening oil-expelling mill.

(*b*) Development of Minor Industries—

1. Improving leather works.
2. Introduction of fly-shuttle looms.
3. Improvement of brass works.
4. Improvement of rope and coir-mat, and basket-making.
5. Improvement of mat making.
6. Cabinet and furniture making by the introduction of power plants.

II. Collection of statistics of industries, manufacture and trade in each taluk and incorporating the same in the taluk and district hand books.

III. Training of certain number of young men in crafts and industries.

(*a*) Sending half a dozen men to Mechanical Engineering and Commercial Schools for training.
(*b*) Training people in smithy work.
(*c*) Training some students in brass works.

IV. Improving the organisation of trade by the formation of Joint Stock Companies for the industries noted under I.

(*b*) Improving the existing Joint Stock Companies in the district.

V. Considering all measures necessary to attain the standard of development laid down for each taluk of the district.

VI. Assisting the Central Committees with local information to facilitate the carrying out of their programme.

EDUCATION.

I. Collecting and maintaining essential statistics of education and incorporating the same in the taluk and district hand books.

II. Co-operating with the department and other agencies in—

(*a*) Opening 50 schools, if possible.
(*b*) Organising local effort to increase attendance and to keep schools in good condition.
(*c*) Arranging for adult education by opening 30 night schools, if possible.
(*d*) Arranging for the education of backward classes by opening 20 panchama schools, if possible.
(*e*) Spreading female education by starting 10 girls' schools, if possible.
(*f*) Increasing the usefulness and circulation of the *Economic Journal*.

III. Starting 20 Public Libraries and Reading Rooms at taluk headquarters and important villages by local effort.

IV. Organising private efforts in educational work by collecting funds, endowments, etc., for educational work, *i. e.*, for school houses and pay of teachers.

V. Considering all measures necessary to attain the standard of development laid down for each taluk of the district.

VI. Assisting the Central Committees with local information to facilitate the carrying out of their programme.

AGRICULTURE.

I. Collection of Agricultural statistics and preparation of an estimate of the production of each taluk in the district and incorporating the same in the taluk and district hand books.

II. Agricultural Improvement—

(*a*) Introduction of improved implements, chiefly ploughs.
(*b*) Use of oil-cakes, green manure and better preservation of farmyard manure.
(*c*) Extention of cultivation of selected crops, *viz.*, sugar-cane, cocoanut, mulberry, potatoes, onion, garlic and ground-nut.
(*d*) Popularisation of seed collection.
(*e*) Introduction of single seedling plantation.

III. Improvement of fuel and fodder supply by the planting of trees, formation of village forests and improvement of gomal lands.

IV. Improvement of Sericulture by (1) the adoption of improved methods; (2) recommending scholarships to deserving men to undergo training in Sericulture and (3) construction of model silk rearing houses.

V. Encouragement to growing fruit trees and maintaining flower gardens by advising people to send exhibits to the horticultural show at Mysore.

VI. Considering all measures necessary to attain the standard of development laid down for each taluk of the district.

VII. Assisting the Central Committees with local information.

VIII. Training people in agriculture by—

(*a*) the delivery of lectures in villages;
(*b*) practical demonstrations and
(*c*) inducing the people to attend the short courses of lectures in Hebbal Agricultural Farm.

Special items for the District.

IX. Formation of large landed estates.

X. Establishment of dairy farms.

XI. Sheep breeding and improvement of quality of wool.

PROGRAMME OF THE KOLAR DISTRICT COMMITTEE FOR 1915-16.

INDUSTRIES AND COMMERCE.

I. Attempting to start three Major and develop six Minor Industries selected out of the list appended.

II. Collection of statistics of industries, manufactures and trade in each taluk and incorporating the same in the taluk and district hand books.

III. Training of a certain number of young men in crafts and industries.

IV. Improving the organisation of trade by the formation of Joint Stock Companies, Trade Associations, etc.

(The formation of certain number of Joint Stock Companies, say six for the Kolar District will be kept in view and worked for.)

V. Considering all measures necessary to attain the standard of development laid down for each taluk of the district.

Establishing Co-operative Societies for the benefit of weavers.

VI. Assisting the Central Committees with local information to facilitate the carrying out of their programme.

Special items for the District.

VII. Expand the scope of the shop opened at Robertsonpet for the sale of goods manufactured in Mysore Government Weaving Factory.

List of Major Industries.

1. A silk filature on improved methods in one of the silk reeling cent the district.
2. Introduction of fly-shuttle looms for weaving throughout the w centres in the district.
3. A sugar-cane crushing plant in one of the centres of sugar-cane culti
4. An oil mill for extracting oil in one of the oil seeds growing centres.
5. A tile factory in a place having good supply of clay with facilities fo transport.
6. One or two pumping plants by power.
7. Workshop for repairs of small parts of water-lifts, engines, motor car of improved ploughs, etc.
8. Experiment weaving wool with fly-shuttles.

List of Minor Industries.

Textile.

1. Silk spinning and weaving.
2. Cotton cloth weaving, etc.
3. Weaving woollen blankets, carpets, etc.
4. Rope making.
5. Gunny pattes.
6. Re-reeling of silk.
7. Spinning of waste silk.

Hides and skins, etc.

8. Tanning.

Wood.

9. Carpentry.

Metals.

10. Making of ploughs, agricultural implements and tools.
11. Working in brass, copper, and bell metal.
12. Working in other metals, tin, lead, etc.

Ceramics.

13. Pottery.
14. Brick and tile making.

Chemical Products, etc.

15. Manufacturing aërated waters.
16. Manufacture of vegetable oils.

Food Industries.

17. Bakeries.

Dress and other Toilet Industries.

18. Tailoring.

Furniture Industries.

19. Cabinet making and carriage painting, etc.

Industries of luxury and those pertaining to literature.

20. Printing Presses.
21. Book binding, etc.
22. Making musical instruments.
23. Working in precious stones, etc.
24. Making bangles, rosaries, bead and other neck laces.

Miscellaneous.

25. Basket and mat making.
26. Cane work.
27. Peeling and preparing tamarind for easy export.
28. Cigarette and Bidi making
29. Developing the manufacture of slate pencils in Sidlaghatta.

EDUCATION.

I. Collecting and maintaining essential statistics of education and incorporating the same in taluk and district hand books.

Collecting correct statistics of boys and girls of school-going age who do not receive education in district and taluk headquarters.

II. Co-operating with the Department and other Agencies in—

(*a*) Opening 166 new schools.

(*b*) Organising local effort to increase attendance and to keep the school in a good sanitary condition and surroundings clean.

(*c*) Arranging for adult education by starting—

(1) Night schools in all villages having a population of 1,000 and above.

(2) Continuation classes in taluk headquarter schools.

(*d*) Arranging for education of backward classes by starting Panchama schools in every village having a population of 300 Panchamas.

(*e*) Spreading Female Education by arranging for Home Education to grown-up girls who are not willing or cannot attend schools.

(*f*) Increasing the usefulness and circulation of the *Economic Journal.*

III. Starting Public Libraries and Reading Rooms at taluk headquarters and important villages by local effort.

IV. Organising private efforts in educational work by collecting funds, endowments, etc., for educational work.

V. Considering all measures necessary to attain the standard of development laid down for each taluk of the district.

VI. Assisting the Central Committees with local information to facilitate the carrying out of their Programme.

VII. Starting Technical classes as branches of A.-V. Schools and V. E. Schools in taluk headquarters.

Special items for the District.

VIII. Starting Technical classes as branches of A.-V. Schools and V. E. Schools in taluk headquarters.

IX. Starting a District Museum (to be used for all branches of the Conference).

X. Lectures and Lantern Exhibitions in important villages, towns and jatras, expose slides showing places, villages and towns considered very sanitary; use of improve agricultural implements; crops raised with the help of improved implements, good cattle and sheep farm, etc.

AGRICULTURE.

I. Collection of agricultural statistics and preparation of an estimate of production of each taluk and district and incorporating the same in taluk and district hand books.

II. Agricultural improvements—

(*a*) Use of improved implements.

(*b*) Use of oil-cakes, green manures, etc., and better preservation of farmyard manure.

(*c*) Extension of cultivation of selected crops.

(*d*) Popularising seed selection and establish seed depots.

(*e*) Improving the cultivation of paddy by having single seedling transplantation under major tanks and also under tanks having Tank Panchayets.

(*f*) Induce raiyats to pave their cattle sheds and sheep pen with stone slabs and draining of the urine to an earthern reservoir.

III. (*a*) Improvement of fuel and fodder supply by the planting of trees.
(*b*) Improving Gomal lands in a few parts of the district by ploughing and sowing fodder seeds

IV. (*a*) Improvement of Sericulture by the adoption of improved methods.
(*b*) Expanding the usefulness of Sericulture Farm started at Kolar.

V. Encouragement to growing fruit trees, to maintaining flower gardens, etc.

VI. Considering all measures necessary to attain the standard of development laid down for each taluk of the district.

VII. Assisting the Central Committees with local information.

Making the Agricultural Association at Kolar more useful and better working.

VIII. Training people in agriculture in three grades, high, middle and low.

IX. Inducing persons to take up large landed estates.

X. Opening a sheep farm in the district.

PROGRAMME OF THE TUMKUR DISTRICT COMMITTEE FOR 1915-16.

INDUSTRIES AND COMMERCE.

I. Starting the following major industries—

(*a*) (1) A tile factory.
(2) An oil mill.
(3) One or two rice milling machines.
(4) An up-to-date printing press.
(5) A hotel on modern lines at Tumkur.
(6) Motor transit between Tumkur and other taluk headquarter towns.
(7) Sugar-cane crushing mills.

(*b*) Developing the following minor industries—
(1) Weaving industry all over the district.
(2) Glass bangle industry at Tovinkere.
(3) Brass industry at Sitkal, etc.
(4) Cocoanut coir industry.

II. Collection of statistics of industries, manufacture and trade in each taluk and incorporating the same in the taluk and district hand books.

III. Training of a certain number of young men in crafts and industries by starting an industrial school at Tumkur and sending out boys to other technical institutions outside.

IV (*a*) Organising trade by the formation of a Trades Association for the district and for Tumkur Town in particular.
(*b*) Formation of Joint Stock Companies for starting the several industries mentioned in (I) above.

V. Consideration of all measures necessary to attain the standard of development laid down for each taluk of the district.

VI. Assisting the Central Committees with local information to facilitate the carrying out of their programme.

EDUCATION.

I. Collection and maintaining essential statistics of Education and incorporating the same in the taluk and district hand books.

II. Co-operating with the department and other agencies in—

(*a*) Opening new schools for boys.
(*b*) Organising local effort to increase attendance and to keep the school in a good condition.
(*c*) Opening more night schools for adults.
(*d*) Arranging for education of backward classes.
(*e*) Opening new schools for girls.
(*f*) Increasing the usefulness and circulation of the *Economic Journal*.

III. (*a*) Starting of a free library and reading room in Tumkur on a large scale.
(*b*) Starting Public Libraries and reading rooms in all towns and important villages by local efforts.

IV. Organising private effort in educational work by collecting funds, endowments, etc., for educational work.

V. Consideration of all means necessary to attain the standard of development laid down for each taluk of the district.

VI. Assisting the Central Committees with local information to facilitate tl carrying out of their programme.

VII. The publication of a district gazette and an anglo-vernacular or Kan rese newspaper for the benefit of the masses.

SPECIAL ITEMS FOR THE DISTRICT.

VIII. (*a*) Establishment of an Industrial School at Tumkur.
(*b*) Establishment of technical schools in important places in th district.
(*c*) Opening commercial classes.

AGRICULTURE.

I. Collection of correct agricultural statistics and preparation of an estimat of production of each taluk and the district and incorporating the same in taluk an district hand books.

II. Agricultural improvements—
(*a*) Popularisation of improved agricultural implements.
(*b*) Use of oil-cake, green-manure, etc., and better preservation of farmyard manure.
(*c*) Extension of cultivation of selected crops such as sugar-cane, mulberry, cotton and cocoanut.
(*d*) Popularisation of seed-selection by establishing seed depots.

III. Improvement of fuel and fodder supply by the planting of trees under the Village Forest Scheme.

IV. Improvement of sericulture by the adoption of improved methods.

V. Encouraging the growing of fruit trees, maintaining of flower gardens, etc.

VI. Consideration of all measures necessary to attain the standard of development laid down for each taluk of the district.

VII. Assisting the Central Committees with local information to facilitate the carrying out of their programme.

VIII. Training people in agriculture by the opening of an Agricultural School and Demonstration Farm at Chikkanahalli. (Sira Taluk.)

IX. Encouraging the scheme of large landed estates.

SPECIAL ITEMS FOR THE DISTRICT.

X. Establishing a dairy farm near Tumkur.

XI. Extension of pumping installations.

PROGRAMME OF THE HASSAN DISTRICT COMMITTEE FOR 1915-16.

INDUSTRIES AND COMMERCE.

I. (*a*) Attempting to start the following three major industries—

(i) Brass work.
(ii) Installation of a rice huller.
(iii) Saw Mill at Hole-Narsipur.

(*b*) Attempting to develop six minor industries—

(i) Further extension of the use of the fly-shuttle looms and adoption of other measures for improving the weaving industry.
(ii) Encouragement of boot and shoe industry in the district.
(iii) Rattan industry by the opening of a school for introducing rattan work at Shravanabelagola.
(iv) Starting coir industry.
(v) Mat making.
(vi) Button making out of cocoanut shells.

II. Collecting statistics of industries, manufactures, and trade in each taluk and incorporating the same in taluk and district hand books.

III. Arrangements for giving training as mechanics and carpenters to a few selected young men in each taluk.

IV. (*a*) Improving the organisations of trade by the formation of Joint Stock Companies, etc.

(*b*) Starting Co-operative Societies or Joint Stock Companies for working sugar-cane crushing mills at Halebede and Channarayapatna.

V. Considering measures necessary to attain the standard of development laid down for each taluk of the district.

VI. Assisting the Central Committees with local information to facilitate the carrying out of their programme.

EDUCATION.

I. Collecting and maintaining essential statistics of education and incorporating the same in taluk and district hand books.

II. Co-operation with the Education Department and other agencies in—

(*a*) opening schools (where such do not exist), in all villages having a population of 300 and above ;
(*b*) providing all the taluk headquarters with night schools for the education of adults ;
(*c*) arranging for adult education ;
(*d*) ascertaining the names of villages in which there is a school-going panchama population above the prescribed minimum and to open schools in the same for their education ;
(*e*) opening ten new Girls' schools ;
(*f*) increasing the usefulness and circulation of the *Economic Journal*.

III. Starting free reading rooms at all taluk headquarters and 20 large villages.

IV. Organising private efforts in educational work by collecting funds for—

(*a*) opening grant-in-aid schools (where they do not exist) in all villages having a population of 300 and upwards ;
(*b*) building three school houses.

V. Considering all measures necessary to attain the standard of development laid down for each taluk of the district.

VI. Assisting the Central Committees with local information to facilitate the carrying out of their programme.

SPECIAL ITEMS FOR THE DISTRICT.

VII. Starting an Industrial school at Alur for teaching the art of engraving, cutlery, etc.

VIII. (*a*) Training a good number of teachers.
(*b*) Introducing practical training into schools.
(*c*) Holding a Teachers' Conference at Hassan.

IX. Organising lectures in connection with cattle shows and co-operative conferences.

AGRICULTURE.

I. Collection of agricultural statistics and preparation of an estimate of production of each taluk and the district and incorporation of the same in the taluk and district hand books.

II. Agricultural improvements—
(*a*) Introducing improved implements of agriculture in each taluk.
(*b*) Extension of use of oil cake and introduction of green manure.
(*c*) (1) Introduction of approved varieties of sugar-cane such as the purple Mauritius, Java and Barbadas varieties.
(2) Extension of cotton cultivation.
(i) Introduction of Cambodia cotton where irrigation facilities exist and light soils are found.
(ii) Introduction of Nandyal and Broach cotton varieties.
(3) Popularising the use of shallow pans in boiling sugar-cane juice.
(4) Introducing the Nahan Patent sugar-cane mill in place of the mills in use at present.
(*d*) (1) Introduction of the use of copper sulphate steeping for jola and salt water selection for paddy seeds.
(2) Establishing a seed depot at some convenient centre.
(*e*) Extension of the method of single-seedling transplantation of paddy in the malnad and semi-malnad taluks of the district.

III. Improvement of fuel and fodder supply.

IV. Improvement of Sericulture.

V. Starting fruit culture at Hassan.

VI. Considering measures necessary to attain the standard of development laid down for each taluk of the district.

VII. Assisting the Central Committees with local information.

SPECIAL ITEMS FOR THE DISTRICT.

VIII. Formation of large landed estates.

IX. Starting a Dairy Farm at Arsikere.

X. Holding Agricultural and Industrial Exhibitions in connection with Cattle hows.

PROGRAMME OF THE SHIMOGA DISTRICT COMMITTEE FOR 1915-16.

INDUSTRIES AND COMMERCE.

I. Attempting to start three major and develop six minor industries in the district.

(*a*) Major—

(1) Rice mill at Ayanur.
(2) Rice mill at Siralkoppa.
(3) Irrigation pumping plants in two places.

(*b*) Minor—

(1) Popularising the use of fly-shuttle looms among weavers.
(2) Carpentry and wood work.
(3) Cane and rattan work.
(4) Basket and mat making out of bamboos.
(5) Tanning.
(6) Pottery.

II. Collection of statistics on industries, manufactures and trade in each taluk and incorporating the same in the taluk and district hand books.

III. Training of a certain number of young men in crafts and industries.

IV. Improving the organisation of trade by the formation of Joint Stock Companies, Trade Associations, etc.

V. Considering all measures necessary to attain the standard of development laid down for each taluk of the district.

VI. Assisting the Central Committees with local information to facilitate the carrying out of their programme.

EDUCATION.

I. Collecting and maintaining essential statistics of education and incorporating the same in taluk and district hand books.

II. Co-operating with the Department and other agencies in—

(*a*) Opening certain number of new schools (50 grant-in-aid primary schools and one industrial school at Shimoga).
(*b*) Organising local effort to increase attendance and to keep the school in good condition.
(*c*) Arranging for adult education by (i) establishing a number of night schools and (ii) Home Education classes for education of women.
(*d*) Arranging for education of the backward classes by establishing a few panchama schools.
(*e*) Spreading female education, and
(*f*) Increasing the usefulness and circulation of the *Economic Journal*.

III. Starting public libraries and reading rooms at taluk headquarters and important villages by local effort.

IV. Organising private efforts in educational work by collecting funds, endowments, etc., for educational work.

V. Considering all measures necessary to attain the standard of development laid down for each taluk of the district.

VI. Assisting the Central Committees with local information to facilitate the carrying out of their programme.

SPECIAL ITEMS FOR THE DISTRICT.

VII. Lectures and Lantern Exhibitions—

(*a*) Preparation of a list of slides in regard to the following :—

(1) Hygiene, (2) Sanitation, (3) Popular Science.

(*b*) Delivering of lectures with the aid of magic lanterns in all taluk headquarters and at important jatras in the district.

AGRICULTURE.

I. Collection of agricultural statistics and preparation of an estimate of production of each taluk and the district and incorporating the same in taluk and district hand books.

II. Agricultural improvements.

(*a*) Use of improved implements—

(i) Popularising improved agricultural implements by holding demonstrations, etc.

(ii) Popularising the use of shallow pans in boiling the sugar-cane juice.

(*b*) Use of oil-cake, green manure, etc., and better preservation of farm-yard manure—

(i) Popularising the use of green manuring for sugar-cane and paddy.

(ii) Popularising the use of oil-cakes for sugar-cane.

(*c*) Extension of cultivation of selected crops—

(i) Introduction of purple Mauritius and Java varieties of sugar-cane in places where there is deficiency of water.

(ii) Experiments for the introduction of Barbadas and patapati varieties of sugar-cane where irrigation facilities are sufficient.

(iii) Introduction of Cambodia cotton where irrigation facilities exist and light soils are found.

(iv) Introduction of the new variety of cotton select plant No. 2.

(*d*) Popularisation of seed selection and establishment of seed depots—

(i) Popularising the use of copper sulphate steeping for jola.

(ii) Establishing an implement and seed depot at Shimoga.

(*e*) Popularising single seedling transplantation.

III. Improvement of fuel and fodder supply by planting of trees.
(Providing adequate gomal land for the improvement of cattle.)

IV. Sericulture not proposed to be taken in the district.

V. Encouragement to growing fruit trees, to maintaining flower gardens, etc.

VI. Considering all measures necessary to attain the standard of development laid down for each taluk of the district.

VII. Assisting the Central Committees with local information.

VIII. Training people in agriculture in three grades, high, middle and low.

SPECIAL ITEMS FOR THE DISTRICT.

IX. Formation of large landed estates.

X. Investigating the possibilities of establishing dairy farms in the Honnali and Shimoga Taluks.

XI. Formation of museum of agricultural products and implements.

XII. Starting a District Agricultural Association at Shimoga.

XIII. Popularising the use of power for irrigation.

PROGRAMME OF THE KADUR DISTRICT COMMITTEE FOR 1915-16.

INDUSTRIES AND COMMERCE.

Attempting to start four major and five minor industries as noted below :—

(*a*) Major—

(1) Establishing an oil mill.
(2) Do a bone mill.
(3) Do sugar-cane mills in Chikmagalur and Kadur Taluks.
(4) Do a coffee peeler and huller at Chikmagalur.

(*b*) Minor—

(1) Affording facilities to the tannery at Kadur.
(2) Encouraging the shoe-making industry at Tarikere.
(3) Rice mill.
(4) Furniture making.
(5) Improving weaving industries.

II. Collection of statistics of industries, manufactures and trade in each taluk and incorporating the same in the taluk and district hand books.

III. Training a certain number of young men in mechanics and carpentry.

IV. Improving the organisation of trade by the formation of Joint Stock Companies and Trade Associations for the district.

V. Considering all measures necessary to attain the standard of development laid down for each taluk of this district.

VI. Assisting the Central Committees with local information to facilitate the carrying out of their programme.

VII. Improvement of smaller industries :—

(*a*) Finding subsidiary occupations for raiyats during non-agricultural seasons.

(*b*) Improving trade and industry in minor forest produce.

EDUCATION.

I. Collecting and maintaining essential statistics of education and incorporating the same in taluk and district hand books.

II. Co-operating with the Education Department and other agencies in—

(*a*) Opening a certain number of new schools.

(*b*) Organising local effort to increase attendance and to keep the school in good condition by persuading indifferent parents to send their children to schools.

(*c*) Arranging for the education of adults by means of—

(i) employment of temporary teachers who may hold classes during the months in which agricultural operations are carried on briskly ;

(ii) the employment of Village Elementary school teachers who may hold a class for them for an hour in the morning or evening whenever convenient, and

(iii) opening night schools.

(*d*) Arranging for the education of the backward classes.

(*e*) Spreading female education.

(*f*) Increasing the usefulness and circulation of the *Economic Journal*.

III. Starting public libraries and reading rooms at taluk headquarters and important villages by local effort.

IV. Organising private effort in educational work by utilising local charity for diverting expenditure on chattrams, mantapams and ponds to the construction of school houses and provision of furniture and equipment.

V. Considering all measures necessary to attain the standard of development laid down for each taluk of the district :

(*a*) Securing of suitable sites for new schools.
(*b*) Maintenance of a list of villages which deserve new schools.

VI. Assisting the Central Committees with local information and by distribution of bulletins, etc., received therefrom, to facilitate the carrying out of their programme.

SPECIAL ITEMS FOR THE DISTRICT.

VII. Delivering a course of lectures on useful subjects under education, Agriculture, Industries and Commerce and Hygiene.

VIII. Attempting to popularise Industrial and Technical education.

AGRICULTURE.

I. Collecting of agricultural statistics and preparation of an estimate of production of each taluk and the district and incorporating the same in taluk and district hand books.

II. Agricultural improvements—

(*a*) Use of improved ploughs and other approved implements.
(*b*) Encouraging the use of green and artificial manures to wet lands.
(*c*) Extension of sugar-cane cultivation and introduction of new varieties of paddy.
(*d*) Improvement of Sericulture by the adoption of improved methods.
(*e*) Helping raiyats through co-operative organisations.
(*f*) Demonstration of improved agricultural implements and machinery.

III. Improvement of fuel and fodder supply by the planting of trees.

IV. (*a*) Encouragement in the growth of mulberry.
(*b*) Improvement of Sericultural experiments near Chikmagalur and on the Bababudans by the adoption of improved methods.

V. Encouragement to growing fruit trees and to maintaining flower gardens.

VI. Considering measures necessary to attain the standard of development laid down for each taluk of this district.

VII. Assisting the Central Committees with local information and distribution of bulletins, etc., received therefrom, to facilitate the carrying out of the programme and by delivering lectures and holding fairs, jatras and taluk conferences.

VIII. Training people in agriculture in three grades, high, middle and low by—

(1) deputing intelligent raiyats and influential landholders to important centres to study the methods of agriculture obtaining in those parts, and
(2) by the grant of scholarship to deserving students.

SPECIAL ITEMS FOR THE DISTRICT.

IX. Formation of large landed estates.

X. Establishing a Dairy Farm at Chikmagalur.

XI. Establishment of an experimental farm in the malnad taluks.

XII. Exploration of jagar valley with a view to the growth of tea, camphor, turmeric, pepper, ginger and cardamom, etc.

XIII. Making the District Agricultural Association a more efficient working body.

XIV. Experimenting the cultivation of sun-flower as a cottage industry.

XV. Improvement of Agriculture.

XVI. Establishing model forest villages.

PROGRAMME OF THE CHITALDRUG DISTRICT COMMITTEE FOR 1915-16.

INDUSTRIES AND COMMERCE.

I. Attempting to start three Major and develop six Minor Industries.

II. Collection of statistics of Industries, manufactures and trade in each taluk and incorporating the same in the district hand book.

III. Training of a certain number of young men in Crafts and Industries.

IV. Improving the organization of trade by the formation of certain Joint Stock Companies.

V. Considering all measures necessary to attain the standard of development laid down for each taluk of the district.

VI. Assisting the Central Committees with local information to facilitate the carrying out of their programme.

EDUCATION.

I. Collecting and maintaining essential statistics of education and incorporating the same in the taluk and district hand book.

II. Co-operating with the Department and other agencies in—

(*a*) opening a certain number of new schools;
(*b*) organising local effort to increase attendance and to keep the school in a good condition;
(*c*) arranging for adult education;
(*d*) arranging for education of the backward classes;
(*e*) spreading female education, and
(*f*) increasing the usefulness and circulation of the *Economic Journal*.

III. Starting a public library at the district headquarters and reading rooms at the taluk headquarters and important villages by local effort.

IV. Organising private effort in educational work by collecting funds, endowments, etc., for educational work.

V. Considering all measures necessary to attain the standard of development laid down for each taluk of the district.

VI. Assisting the Central Committees with local information to facilitate the carrying out of their programme.

Special items for the District.

VII. Improving the Industrial School at Chitaldrug.

VIII. Appointment of itinerant lecturers for diffusion of knowledge in matters of economic interest.

AGRICULTURE.

I. Collection of Agricultural statistics and preparation of an estimate of production of each taluk and the district and incorporating the same in taluk and district hand books.

II. Agricultural improvements—

(i) Use of improved implements.

(ii) Use of oil cakes, green manure, etc., and better preservation of farm-yard manure.
(iii) Extension of cultivation of selected crops.
(iv) Popularisation of seed selection and establishment of seed depots.

III. Improvement of fuel and fodder supply by the planting of trees.

IV. Sericulture *not proposed to be taken in the district.*

V. Encouragement to growing fruit trees, to maintaining flower gardens, etc.

VI. Considering all measures necessary to attain the standard of development aid down for each taluk of the district.

VII. Assisting the Central Committees with local information.

VIII. Training people in Agriculture in three grades, high, middle and low.

SPECIAL ITEMS FOR THE DISTRICT.

IX. Formation of large landed estates.

X. Dairy Farm at Holalkere or Chitaldrug.

XI. Re-organising the District Agricultural Association at Chitaldrug.

XII. Organising Cattle Shows, Co-operative Conferences, etc., in selected headquarters.

XIII. Formation of a District Committee Fund.

XIV. Development of facilities for water-supply both for irrigation and drinking purposes.

88

G. R. S. 26]

File No. 7
Serial No. 2

Diary No. of letter replied to .....

No. G 4734

General and Revenue Secretariat
( )
, *the* 191 .

To

The Supdt. Govt. Press

Sir

Date of issue 11.10.16.

Signed by Jur. Pillai

With ref: to your letter no. 2746 & 13th June 1916 submitting a sample Job Cost Sheet in connection with the valuation of work turned out by the Govt. Press, I am directed to enquire on what basis and at what rate the Journal items of Charges under "Composing Costs, Machine-Room Costs &c" are calculated & how these rates compare with those obtaining in private presses. How 17% for overhead Charges was arrived at, ina

over.

SUBJECT.

Letter
9/10

to be explained.

U/Shanghai/25/Dr/16
Fenday.

List of enclosures

Copied by

Examined by

GPB—20,000—10-10-14

No. 803
1 encls.

GPB—1,000—29-1-15

SECTION 16-16

OFFICE OF THE SUPERINTENDENT,
GOVERNMENT PRESS,

Dated Bangalore, 18th Oct., 1916.

FROM

C. H. YATES, Esq.,
SUPERINTENDENT, GOVERNMENT PRESS,
BANGALORE.

To D. M. NARASINGA RAO, Esq., B.A., B.L.,
Secretary to Government,
General Department.

SIR,

With reference to your letter No. G.4734-G.P.7-14, Dated the 11th inst., I have the honour to state as follows:—

2. The scales of payment introduced in the Government Press upon the recommendations made by Mr. Fisher, of the Madras Govt. Press, and sanctioned in G. O. Nos. G5727-66/G.M.109-03-04, dated 22nd April 1905, and 1251-2/G.P.26-08-3, dated 25th August 1910, are herein enclosed. These form the basis upon which the cost of composing, printing, and binding are arrived at. It is scarcely possible to compare our rates with those obtaining at private presses because the system of payment observed here is on the piece-work principle, whereas in all the private presses in Mysore wages are paid by fixed pay, which probably varies in each press. As I have already stated in my letter No.2746, dated 8th June, 1916, "every press seems to be a law unto itself" and determines its rates suited to its limited resources. No private press in Mysore can be compared to the Govt. Press in the magnitude of work turned out, and if we had adopted the fixed pay system for paying wages, we should be spending twice or thrice the amount we are now doing. It is, therefore, out of question to compare the rates of private presses with those of the Govt. Press.

3. As for the manner in which 170% overhead charges are arrived at, I beg to invite your kind attention to this office letter No. 509, dated the 16th August, 1915, wherein the whole system of cost-finding is explained in detail, and the mode of arriving at those charges is illustrated by a concrete example.

4. I may observe here that this question, so long as it is observed in this official way, would appear to be an endless one. May I suggest that someone be deputed to discuss the matter with me at the Press? This would save time, and enable us to come to some definite conclusion as to what ypu consider to really constitute cost, &c.

5. In conclusion, I would once more urge for the favourable consideration of Government the urgent need there is for the sanctioning of the extra establishment of two accountants for valuation of work for which I have been

No. 833

1 encls.

GPB—1,000—29-1-15

OFFICE OF THE SUPERINTENDENT,
GOVERNMENT PRESS,

Dated Bangalore, 18th Oct., 1916.

FROM

C. H. YATES, Esq.,
SUPERINTENDENT, GOVERNMENT PRESS,
BANGALORE.

To D. M. NARASINGA RAO, Esq., B.A., B.L.,
Secretary to Government,
General Department.

SIR,

With reference to your letter No. G.4734-G.P.7-1., Dated the 11th inst., I have the honour to state as follows:—

2. The scales of payment introduced in the Government Press upon the recommendations made by Mr. Fisher, of the Madras Govt. Press, and sanctioned in G. O. Nos. G5727-66/G.M.109-03-04, dated 22nd April 1905, and 1251-2/G.P.26-08-3, dated 25th August 1910, are herein enclosed. These form the basis upon which the cost of composing, printing, and binding are arrived at. It is scarcely possible to compare our rates with those obtaining at private presses because the system of payment observed here is on the piece-work principle, whereas in all the private presses in Mysore wages are paid by fixed pay, which probably varies in each press. As I have already stated in my letter No.2746, dated 8th June, 1916, "every press seems to be a law unto itself" and determines its rates suited to its limited resources. No private press in Mysore can be compared to the Govt. Press in the magnitude of work turned out, and if we had adopted the fixed pay system for paying wages, we should be spending twice or thrice the amount we are now doing. It is, therefore, out of question to compare the rates of private presses with those of the Govt. Press.

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5. In conclusion, I would once more urge for the favourable consideration of Government the urgent need there is for the sanctioning of the extra establishment of two accountants for valuation of work for which I have been

asking repeatedly in my letters Nos. 509, dated 16th August 1915, 1274, dated 1st December, 1915, and 2401, dated 19th April, 1916. I solicit early orders in the matter.

I have the honour to be,
Sir,
Your most obedient servant,

W. H. Hales.
Supt.

C.H.Y.

92

[G. R. S. 26]

File No. 7 - 14
Serial No. 21

Diary No. of letter replied to .....

No.

GOVERNMENT OF MYSORE

General & Revenue Secretariat,

Dated Bangalore, the

Dear Sir,

With reference to your letter No.833 dated 18th October 1916, I write to say that I am directed to -- discuss the question with you. We may sometime ~~in the middle of January 1917~~ before the end of March next

Yours sincerely,

C. H. Yates, Esq.,

Superintendent, Government Press.

G. R. S. VI—G/32]

4/1

SUBJECT.....

.....

.....

Diary No. of letter replied to 6501

GENERAL AND REVENUE SECRETARIAT,

( )

, *the* *191*

Date of issue 5.1.18

Signed by Mr RG Deiz

Section 8P
File No. 7-14
Serial No. 92.

No. Eg 9122

To

The Coffg Supdt,
Govt Press

With reference to the correspondence ending with the (marginally noted) letter* regarding the appointment of two extra accountants has the honour to state that proposals on this behalf may be made along with the suggestions for the revision of the Press establishment when the question will be considered on its merits.

By order

4/1/18

for Chief Secy Eg

~~Letter No 938 d 18.10.1916~~
and Letter No 1657 d 29.1.1917

W 7/1.

VS 5.1.18

Received for dispatch on 14-2-17

92

[G. R. S. 26]

File No. 7 - 14
Serial No. 21

Diary No. of letter replied to .....

No.

General and Revenue Secretariat
( )
the *191* .

To

Dear Sir,

With reference to

your letter no: 833 & 18.10.1916 I write
am directed to
to say that I shall discuss the question
of Valuation of Work in the Govt. Press
We may sometime meet
with you. Sir the middle of ~~December~~
January 1917

Yours sincerely
U/30/11/16

C.H. Yates Esq.,
Supdt Govt. Press

[redacted] ate of issue.....

[redacted] gned by.....

over.

SUBJECT.

General & Revenue Secretariat,

Dated Bangalore, the

Dear Sir,

With reference to your letter No.833 dated 18th October 1916, I write to say that I am directed to -- discuss the question with you. We may sometime ~~in the middle of January~~ before the end of this month 1917

Yours sincerely,

C. H. Yates, Esq.,

Superintendent, Government Press.

by each individual, in the Press. He has also to supervise the work of the machines and is in fact the Machine Foreman also, and is next in rank to Foreman; all this work he has been doing very satisfactorily Especially at a time when the whole of the Establishment receives rise, it is unjust to reduce a good, honest and capable employee, who is in charge of very responsible works, which I am afraid will make him very disheartened, and lead to his not taking that interest, which he has been hitherto taking.

3) Under these circumstances, I had recommended that he be given the grade of Rs.20-2_30. If however Government is not agreeable to this proposal, he may be given the grade of Rs.22½-1½-30 which is after all a 5 Rs. extra, in the long run, but it will secure harmonious working in the Press, as it is more essential in a place like Mysore, which is supervised by the Superintendent or the Assistant Superintendent once a quarter only, or even at a longer periods, work permitting.

4) I dont think a further revision of the Branch Press can again be attempted. I therefore request that M.Singraiya may be given the grade of Rs.22½-1½-30 with effect from 1st July 1914.

5) It may not be out of place to mention here that he is also a good Kanarese Writer, and has written in Kanarese "The Biography of Sree Chamarajendra Wodeyar Bahadur" which has been acknowledged by His Highness Sree Krishnaraja Wodeyar Bahadur and Her Highness the Dowager Maharani.

I have the honor to be,

Sir,

Your most obedient servant,

M. Venkatesa

Superintendent,
Government Press.

G.R.S. 28] 16/10

Fair draft

Govt
No H 1842
8-7-14-3 By

File No. 2-13

Serial No. 23

8 26-10-14

Diary No. of letter replied to

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT.

( )

the 191

Date of issue 21-10-14

Signed by Sir M. Rama Rao

READ ~~again~~ :-

Govt order No. G. 989-90 / G.P. 2-13-21 dy 1.8.1914 sanctioning the revision of the scale of pay of the Establishment of the Govt Branch Press at Mysore

~~ORDER THEREON~~ NO.

Letter No. 213 dy 12.8.1914 from the Supdt Govt Press bringing to notice that M. Sangaraiya, Section Holder of the Branch Press at Mysore had been less favourably treated than other officials

P.T. over

SUBJECT.

Govt/7140.

in Connection with the revision sanctioned in the Govt order of 1st August last and recommending that he might be given the grade of 22½-1½-30 with effect from the 1st July 1914.

Order thereon:- No. G 3761-2 of 21.10.14.

Govt observe that Singraiya is no loser as he gets a better grade his salary being now fixed at the same scale as that of Asst Foreman in the Central Press. They are, however, pleased to direct that Singraiya may be started on Rs. 23/- instead of Rs. 22½/- from the date ~~of~~ in which the new Scale coming into effect The question of giving a higher pay to him may be submitted for the consideration of Govt after he reaches the maximum of Rs. 25/-

14/10

For offg: Secretary.

10/10/14

To

The Superintendent Govt Press

Comptroller through Br. II